

# Open Budget Survey 2017

Questionnaire

**Philippines**

January 2018

## COUNTRY QUESTIONNAIRE: PHILIPPINES

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** Department of Budget and management, National Budget Memorandum No. 126, April 4, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Local Researcher should also evaluate NBM No. 125, Budget Call for FY 2017, as one of the Pre-Budget Statement documents issued by the Executive.

**Researcher response:** Yes, I agree that NBM No. 125, Budget Call for FY 2017, should be considered as part of the PBS.

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 04 April 2016

**Sources:** National Budget Memorandum No. 126, DBM, April 4, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The publication date of April 4, 2016 of the PBS is listed in National Memorandum No. 126 issued by the Department of Budget and Management.

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National... \(http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf\)](http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf)

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Department of Budget and Management, National Budget Memorandum Circular No. 126., April 4, 2016

**Comments:** Researcher: The PBS is published in PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** NBM No. 126 is a policy document which outlines the budget priorities framework for FY 2017. There is only minimal numerical data in the PBS and most of the content are policy narrative and statements. It does not make sense to convert the file and post it in machine-readable formats referred to by OBS (i.e. .xls, .csv, etc.)

**IBP comment:** IBP takes note of the government reviewer's comment, but for cross-country consistency, the response to PBS-5 is unchanged.

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals Under Tier 2 of the Two-Tier Budgeting Approach

**Sources:** Department of Budget and Management, National Budget Memorandum No. 126, April 4, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizens version of the PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2017

**Sources:** Budget of Expenditures and Sources of Financing FY 2017 National Expenditure Program FY 2017 President;s Budget Message FY 2017 Technical Notes on the Proposed 2017 National Budget Staffing Summary FY 2015-2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The basic documents that is being submitted to Congress are the first five items identified in the list. The Fiscal Risk Statement attached pertains to the 2015-2016 which has no discussion on the possible risk for 2017, hence we recommend to remove this in the list--the FRS being submitted within the period of deliberation of the budget at Congress from August to December.

**Researcher response:** I agree with the government reviewer's suggestion to remove the Fiscal Risks Statement FY 2015-2016 in the list of supporting documents.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 15 August 2016

**Sources:** President's Budget Message FY 2017, August 14, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Our Constitution mandates that the submission of the Budget to Congress is within 30 days after opening of Congress, which is every 4th Monday of July, wherein the President delivers his State of the Nation Address (SONA).

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** a. (100)

**Sources:** President's Budget Message FY 2017

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the PBM, there are other documents being published for the FY 2017 EBP. The five basic documents are publicly available with the following links: BESF FY 2017 -[http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 15 August 2016

**Sources:** President's Budget Message FY 2017

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** In addition to the PBM, there are other documents being published for the FY 2017 EBP. The five basic documents are publicly available with the following links: BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is based on the transmission of the National Expenditure Program and other EBP documents to the Congress of the Philippines on August 15, 2016. This is also the date indicated in the President's Budget Message FY 2017.

**Sources:** President's Budget Message FY 2017

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** In addition to the PBM, there are other documents being published for the FY 2017 EBP. The five basic documents are publicly available with the following links: BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435)) The researcher should also note that the date of publication indicated in a document might not be the same as the date that it was made publicly available online. The date of public availability should be verified with the ICT officer that uploaded the file online.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** President's Budget Message FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**Sources:** President's Budget Message FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree

**Suggested answer:** BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**Comments:** In addition to the PBM, there are other documents being published for the FY 2017 EBP. The five basic documents are publicly available with the following links: BESF FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) NEP FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379)) PBM FY 2017 - [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375)) Technical Notes on the 2017 Proposed Budget - [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)

([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)) Staffing Summary 2017 - [http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435) ([http://www.dbm.gov.ph/?page\\_id=16435](http://www.dbm.gov.ph/?page_id=16435))

**IBP comment:** The researcher's response has been revised to include the additional web links provided by the government reviewer.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** The numerical data in the National Expenditure Program FY 2017 are available in machine readable format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The EBP documents are publicly available and can be downloaded from the website of the Department of Budget and Management.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** The EBP documents are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Budget of Expenditures and Sources of Financing FY 2017

**Sources:** Department of Budget and Management, Budget of Expenditures and Sources of Financing FY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** To clarify, the full title of the EBP is National Expenditure Program FY 2017. But the Budget of Expenditures and Sources of Financing (BESF) and the President's Budget Message (PBM) are also mandated by Constitution to be part of the EBP as supporting documents. Technical Notes are done also to help explain the EBP.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**EBP-8:** Is there a "citizens version" of the EBP?

a. Yes

b. No

**Answer:** a.

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** General Appropriations Act of 2017 Web link: <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI/GAZETTEVOLUME1A.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI/GAZETTEVOLUME1B.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 22 December 2016

**Sources:** The House of Representatives ratified the bicameral conference committee report on the P3.35 trillion national budget for FY 2017 on December 13, 2017. The budget was ratified by the Senate on December 14, 2016. The President signed into law Republic Act 10924 or the 2017 General Appropriations Act on December 22, 2016. Web links: <http://www.congress.gov.ph/press/details.php?pressid=9880> (<http://www.congress.gov.ph/press/details.php?pressid=9880>) <http://www.gmanetwork.com/news/story/592433/news/nation/sena...> (<http://www.gmanetwork.com/news/story/592433/news/nation/senate-ratifies-p3-35-trillion-budget-for-2017>) <http://www.rappler.com/nation/156276-duterte-signs-2017-budg...> (<http://www.rappler.com/nation/156276-duterte-signs-2017-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-2: When is the EB made available to the public?**

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** The EB was published one week after it was enacted into law. See the Official Gazette, Vol. II2, No. 1, December 29, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 29 December 2016

**Sources:** Official Gazette, Vol. III, No. 1, December 29, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The FY 2017 National Budget was published in the Official Gazette on December 29, 2016.

**Sources:** Official Gazette, Vol. II2, No. 1, December 29, 2016 Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The General Appropriations Act of 2017 is published within a week after the budget was enacted into law. Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

**Sources:** Republic Act No. 10924 (General Appropriations Act of 2017)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** Republic Act No. 10924 (General Appropriations Act of 2017)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Republic Act No. 10924 (General Appropriations Act of 2017)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Republic Act No. 10924 (General Appropriations Act of 2017)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Republic Act No. 10924 (General Appropriations Act of 2017)

**Sources:** Official Gazette, Vol. II2, No. 1, December 29, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

a. Yes

b. No

**Answer:** a.

**Sources:** Department of Budget and Management, 2017 People's Budget was published after December 31, 2016: [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265)) Department of Budget and Management, 2016 People's Budget was published on time and prior to December 31, 2016: <http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/P...> ([http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/People%27s%20Budget%202016%20\(web%20version\).pdf](http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/People%27s%20Budget%202016%20(web%20version).pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The "Peoples Budget" referring to the Enacted Budget is at: [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265)) and [http://www.dbm.gov.ph/?page\\_id=19827](http://www.dbm.gov.ph/?page_id=19827) ([http://www.dbm.gov.ph/?page\\_id=19827](http://www.dbm.gov.ph/?page_id=19827)) (in Filipino: Badyet ng Bayan)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The citizens version of the FY 2017 GAA was issued after December 31, 2016. The citizens budget available prior to December 31, 2016 is the People's Budget 2016 which can be accessed at the following link: <http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/P...> ([http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/People%27s%20Budget%202016%20\(web%20version\).pdf](http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2016/People%27s%20Budget%202016%20(web%20version).pdf))

**IBP comment:** The researcher's response has been updated in response to the comments provided by the peer reviewer and government reviewer.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2017

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 29, 2016 Department of Budget and Management, 2016 People's Budget, March 1, 2016

**Comments:** Researcher: The Citizens Budget for the 2017 EBP was published on September 29, 2016. On the other hand, the Citizens Budget for the 2016 EB was published on March 1, 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 People's Budget for the Enacted Budget is [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265)) published in February 2017.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the FY 2016 Citizens Budget for the Enacted Budget as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a 2017 People's Budget for the Enacted Budget, made available in February 2017 [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-2b:** If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Comments:** Researcher: The citizens budget refers to the EBP for FY 2017.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a 2017 People's Budget for the Enacted Budget, made available in February 2017 [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** September 29, 2016

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 29, 2016.

**Comments:** Researcher: Department of Budget and Management, 2016 People's Budget, March 1, 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a 2017 People's Budget for the Enacted Budget, made available in February 2017 [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is indicated in the document.

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a 2017 People's Budget for the Enacted Budget, made available in February 2017 as indicated in the document: [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** [http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710) ([http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710))

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Comments:** Researcher: <http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/Our%20...> (<http://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/Our%20Budget/2016/2016%20People's%20Budget.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a 2017 People's Budget for the Enacted Budget, made available in February 2017 at URL: [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** 2017 People's Proposed Budget

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Comments:** Researcher: People's Budget 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is also a "2017 People's Budget" for the Enacted Budget, made available in February 2017 [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** The Citizens Budget corresponds to the 2017 Executive Budget Proposal

**Sources:** Department of Budget and Management, 2017 People's Proposed Budget, September 2016.

**Comments:** Researcher: There is also a Citizens Budget for the 2016 Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The 2017 People's Budget refers to the 2017 Enacted Budget [http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265) ([http://www.dbm.gov.ph/?page\\_id=19265](http://www.dbm.gov.ph/?page_id=19265))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted. However, the researcher is correct in assessing the Citizens Budget for FY 2016 as the research cut-off date for the 2017 OBS is 31 December 2016.

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** National Government Disbursement Performance

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The National Government Disbursement Performance is issued by the Department of Budget and Management

**Government Reviewer**

**Opinion:** Agree

**IYRs-2:** When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** Department of Budget and Management, Report Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, August 31, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** November 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 9 December 2016 October 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 18 November 2016 September 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 12 October 2016 August 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 9 September 2016 July 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 18 August 2016 June 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 18 July 2016 May 2016 Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, 10 June 2016

**Sources:** Department of Budget and Management, Report on Utilization of Cash Allocations for National Government Agencies, Budgetary Support to GOCCs and LGUs

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date of publication is posted in the official website of the Department of Budget and Management

**Sources:** Department of Budget and Management, Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs, August 31, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** [http://www.dbm.gov.ph/?page\\_id=16649](http://www.dbm.gov.ph/?page_id=16649) ([http://www.dbm.gov.ph/?page\\_id=16649](http://www.dbm.gov.ph/?page_id=16649))

**Sources:** Department of Budget and Management, Report on the Utilization of Notices of Cash Allocation for National Government Agencies, and Budgetary Support for GOCCs and LGUs, August 31, 2016.

**Comments:** Researcher: [http://www.dbm.gov.ph/?page\\_id=16537](http://www.dbm.gov.ph/?page_id=16537) ([http://www.dbm.gov.ph/?page\\_id=16537](http://www.dbm.gov.ph/?page_id=16537)) [http://www.dbm.gov.ph/?page\\_id=16255](http://www.dbm.gov.ph/?page_id=16255) ([http://www.dbm.gov.ph/?page\\_id=16255](http://www.dbm.gov.ph/?page_id=16255)) [http://www.dbm.gov.ph/?page\\_id=15867](http://www.dbm.gov.ph/?page_id=15867) ([http://www.dbm.gov.ph/?page\\_id=15867](http://www.dbm.gov.ph/?page_id=15867)) [http://www.dbm.gov.ph/?page\\_id=15600](http://www.dbm.gov.ph/?page_id=15600) ([http://www.dbm.gov.ph/?page\\_id=15600](http://www.dbm.gov.ph/?page_id=15600)) [http://www.dbm.gov.ph/?page\\_id=15401](http://www.dbm.gov.ph/?page_id=15401) ([http://www.dbm.gov.ph/?page\\_id=15401](http://www.dbm.gov.ph/?page_id=15401)) [http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063) ([http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063)) [http://www.dbm.gov.ph/?page\\_id=15401](http://www.dbm.gov.ph/?page_id=15401) ([http://www.dbm.gov.ph/?page\\_id=15401](http://www.dbm.gov.ph/?page_id=15401)) [http://www.dbm.gov.ph/?page\\_id=15190](http://www.dbm.gov.ph/?page_id=15190) ([http://www.dbm.gov.ph/?page\\_id=15190](http://www.dbm.gov.ph/?page_id=15190)) [http://www.dbm.gov.ph/?page\\_id=15057](http://www.dbm.gov.ph/?page_id=15057) ([http://www.dbm.gov.ph/?page\\_id=15057](http://www.dbm.gov.ph/?page_id=15057))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** A longer timeline for National Government Disbursement Performance going back several years, monthly, is at: [http://www.dbm.gov.ph/?page\\_id=8980](http://www.dbm.gov.ph/?page_id=8980) ([http://www.dbm.gov.ph/?page\\_id=8980](http://www.dbm.gov.ph/?page_id=8980))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The peer reviewer's comment is acknowledged and noted.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** Department of Budget and Management, Report on the Utilization of Notices of Cash Allocation for National Government Agencies, and Budgetary Support for GOCCs and LGUs, August 31, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Department of Budget and management, Report on the Utilization of Notices of Cash Allocation for National Government Agencies, and Budgetary Support for GOCCs and LGUs, August 31, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Department of Budget and Management, Report on the Utilization of Notices of Cash Allocation for National Government Agencies, and Budgetary Support for GOCCs and LGUs, August 31, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Assessment of National Government Disbursement Performance (for the month of November 2016) Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs (as of February 28, 2017) Statement of Allotments, Obligations, and Balances (January 1-September 30, 2016) National Government Cash Operation Report CY 2017 National Government Revenues CY 2017 National Government Expenditures CY 2017 National Government Outstanding Debt as of January 2017 National Government Debt Indicators as of January 2017

**Sources:** Links: [http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/November%2016%20Assessment\\_for%20posting.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/November%2016%20Assessment_for%20posting.pdf) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/November%2016%20Assessment\\_for%20posting.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/November%2016%20Assessment_for%20posting.pdf)) [http://www.dbm.gov.ph/?page\\_id=19381](http://www.dbm.gov.ph/?page_id=19381) ([http://www.dbm.gov.ph/?page\\_id=19381](http://www.dbm.gov.ph/?page_id=19381)) [http://www.dbm.gov.ph/?page\\_id=12693](http://www.dbm.gov.ph/?page_id=12693) ([http://www.dbm.gov.ph/?page\\_id=12693](http://www.dbm.gov.ph/?page_id=12693)) [http://www.treasury.gov.ph/?page\\_id=746](http://www.treasury.gov.ph/?page_id=746) ([http://www.treasury.gov.ph/?page\\_id=746](http://www.treasury.gov.ph/?page_id=746))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-8:** Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** The IYRs are in PDF and machine readable format but do not have a citizens version.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Comments:** Researcher: The date of publication was more than three months after the midpoint.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** We recognize the delay of the publication of the document due to change in leadership. The consolidation of the inputs from contributing agencies took sometime to finish to meet the timeline.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 18 November 2016

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document properties field indicate the creation date of the MYR on November 18, 2016.

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year... \(http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf\)](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The MYR is in PDF format

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b:** If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Comments:** Researcher: The MYR is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Mid-Year Report on the 2016 National Budget

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a "citizens version" of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** Development Budget Coordination Committee, Mid-Year Report on the 2016 National Budget, November 18, 2016

**Comments:** Researcher: The MYR is in PDF format and has no citizens version.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** c. (33)

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 28 December 2016

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication is based on the date the YER is posted on the web.

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 29, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format

- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Comments:** Researcher: The YER is published in PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Year-End Report on the 2015 National Budget

**Sources:** Development Budget Coordination Committee, Year-End Report on the 2015 National Budget, December 28, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

- a. Yes
- b. No

**Answer:** b.

**Sources:** The Citizens Budget is produced only for the EBP and the EB. There is no Citizens Budget for the FY 2015 YER.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IBP comment:** The researcher's response has been revised from "a" to "b," as the answer has been updated to refer to the Annual Financial Report for the National Government, published on November 18, 2016.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** November 18, 2016

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published on November 18, 2016.

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date of publication is listed in the document.

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [https://coa.gov.ph/index.php/national-government-agencies-1/...](https://coa.gov.ph/index.php/national-government-agencies-1/) (<https://coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>)

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Comments:** Researcher: The data in the AR are in PDF rather than in machine readable format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**AR-8:** Is there a "citizens version" of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** Commission on Audit, 2015 Annual Financial Report for the National Government, Vol I-II, November 18, 2016

**Comments:** Researcher: The AR is in PDF format rather than in machine readable format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher's response has been revised to refer to the Annual Financial Report for the National Government, published in November 2016

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Department of Budget and Management Website (<http://www.dbm.gov.ph/> (<http://www.dbm.gov.ph/>))

**Comments:** Researcher: The Department of Finance and the Bureau of the Treasury, Commission on Audit, and Bangko Sentral ng Pilipinas also disseminate government fiscal information through their own websites as follows: <http://www.treasury.gov.ph/> (<http://www.treasury.gov.ph/>) <http://www.dof.gov.ph/> (<http://www.dof.gov.ph/>) <http://www.coa.gov.ph/> (<http://www.coa.gov.ph/>) <http://www.bsp.gov.ph/> (<http://www.bsp.gov.ph/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The DBM also publishes relevant government fiscal information through its official social media accounts on Facebook and Twitter. The Department of Finance and the Bureau of the Treasury, Commission on Audit, and Bangko Sentral ng Pilipinas also disseminate government fiscal information through their own websites as follows: <http://www.treasury.gov.ph/> (<http://www.treasury.gov.ph/>) <http://www.dof.gov.ph/> (<http://www.dof.gov.ph/>) <http://www.coa.gov.ph/> (<http://www.coa.gov.ph/>) <http://www.bsp.gov.ph/> (<http://www.bsp.gov.ph/>)

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Department of Budget and Management Website (<http://www.dbm.gov.ph/> (<http://www.dbm.gov.ph/>))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Department of Budget and Management Website (<http://www.dbm.gov.ph/> (<http://www.dbm.gov.ph/>))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Department of Budget and Management Website (<http://www.dbm.gov.ph/> (<http://www.dbm.gov.ph/>))  
**Comments:** Researcher: Open Data Philippines ([www.data.gov.ph](http://www.data.gov.ph) (<http://www.data.gov.ph>))

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** 1987 Philippine Constitution (<http://www.gov.ph/constitutions/1987-constitution/> (<http://www.gov.ph/constitutions/1987-constitution/>)), Art. VI, Sec. 29; Art. VII, Section 22.  
**Comments:** Researcher: RA 992 or the Revised Budget Act of 1954 (<http://www.chanrobles.com/republicact> (<http://www.chanrobles.com/republicact>) /republicactno992.html#.V\_vLZX0q0So) PD 1177 or Budget Reform Degree of 1977 ([http://www.lawphil.net/statutes/presdecs/pd1977/pd\\_1177\\_1977...](http://www.lawphil.net/statutes/presdecs/pd1977/pd_1177_1977...) ([http://www.lawphil.net/statutes/presdecs/pd1977/pd\\_1177\\_1977.html](http://www.lawphil.net/statutes/presdecs/pd1977/pd_1177_1977.html))) RA 7226 (<http://www.gov.ph/1992/03/12/republic-act-no-7226/> (<http://www.gov.ph/1992/03/12/republic-act-no-7226/>)) Executive Order No. 292, Administrative Code of 1987, R.A. 7160 or the Local Government Code, and the annual General Appropriations Act are also part of the laws in place guiding PFM and/or auditing

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree with Comments

**Comments:** Executive Order No. 292, Administrative Code of 1987, R.A. 7160 or the Local Government Code, and the annual General Appropriations Act are also part of the laws in place guiding PFM and/or auditing

**IBP comment:** The government reviewer's comment is acknowledged and noted and the answer has been updated accordingly.

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** Executive Order No. 2, series of 2016 (<http://www.gov.ph/2016/07/23/executive-order-no-02-s-2016/> (<http://www.gov.ph/2016/07/23/executive-order-no-02-s-2016/>))

**Peer Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** b.

**Comments:** Executive Order No. 2 is "Operationalizing in the Executive Branch the People's Constitutional Right to Information and the State Policies to Full Public Disclosure and Transparency in the Public Service" --this is a useful tool that the Executive Branch of government is making available, but it is not a law. The Philippine Congress has repeatedly failed to pass the Freedom of Information bill.

**Government Reviewer**  
**Opinion:** Agree with Comments

**Comments:** R.A. 7160 or the Local Government Code, the annual General Appropriations Act, and E.O. No. 9, Creation of the Office of Participatory Governance are also part of the laws regulating access to information, government transparency and citizens participation.

**Researcher response:** I agree with the peer reviewer that EO No. 2 is not a legislated policy. I accept the recommendation of the government reviewer that the additional law to be cited is R.A. 7160 or the Local Government Code, and the annual General Appropriations Act that can be considered as part of the laws regulating access to information, government transparency, and citizen participation in budget processes.

**1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?**

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive Budget Proposal presents expenditures that are classified by administrative units. This can be found in Tables B.2.c, B.3.c, and B.4.c of the Budget of Expenditures and Sources of Financing FY 2017. Tables I to XXXV of the National Expenditure Program FY 2017 also provide expenditures by administrative units. However, there are still lump sum funds in the EBP in the form of special purpose funds. Web links: [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** It shall be noted that during the 2015 OBS, the score was "B" due to lump-sum appropriations falling under Special Purpose Funds (SPFs) that have a history of being highly discretionary and difficult to track which was most evident in the PDAF or pork-barrel system. PDAF has since been declared as unconstitutional by the Supreme Court on November 19, 2013 and at the same time, measures have been implemented to reduce the discretionary nature and improve the transparency of SPFs especially those which are lump sum in nature. As a result, the amount and magnitude of lump sum SPFs declined from P310 billion or 14 percent of the proposed budget for 2014 to only P77.6 billion or 2.3 percent of the 2017 budget. These remaining lumpsum funds cannot be further disaggregated due to its nature. Page 24 of the Technical Notes on the 2017 Proposed National Budget provides a discussion of the SPFs in the 2017 Proposed Budget. Web links: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** I agree that the highly discretionary Priority Development Assistance Fund (PDAF) has been removed from the 2017 budget. The answer choice "a" is the more appropriate response.

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive Budget Proposal presents expenditures by function. This classification can be found in Table B.8.c. titled "Details of Sectoral Allocation of National Government Expenditures (Classification of the Functions of Government), FYs 2015-2017" of the Budget of Expenditures and Sources of Financing FY 2017. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8c.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8c.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive's Budget Proposal presents expenditures by economic classification. This can be found in Table B.8.c titled "Details of Sectoral Allocation of National Government Expenditures (Classification of the Functions of Government), FY 2015-2017." The expenditures are classified into 10 major functions: (1) General Public Services, (2) Defense, (3) Public Order and Safety, (4) Economic Affairs, (5) Environmental Protection, (6) Housing and Community Amenities, (7) Health, (8) Recreation, Culture and Religion, (9) Education, and (10) Social Protection. This is compatible with international standards laid down in the UN's Classification of the Functions of Government (COFOG). Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8c.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8c.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive's Budget Proposal presents expenditures by economic classification. This can be found in Table B.1 of the Budget of Expenditures and Sources of Financing FY 2017. The table is titled "Expenditure Program, By Object, CY 2017." Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Aside from BESF Table B.1, BESF Table B.12 also presents an economic classification of the proposed Budget: Budget by Expense Class (composed of Current Operating Expenditures and Capital Outlays and their components, and Net Lending). Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B12.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B12.pdf>)

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The 2017 Executive's Budget Proposal presents expenditures by economic purpose. This can be found in Table B.1 titled "Expenditure Program by Object, CY 2017," of the Budget of Expenditures and Sources of Financing FY 2017. It categorizes expenditures by personnel expenses, maintenance and other operating expenses, financial expenses, and capital outlays. The classification is not fully compatible with the standards set in the IMF's Government Finance Statistics Manual which lists 8 main categories. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 National Expenditure Program (NEP) and Details of the Budget present program-level data but not for all expenditures. Appropriations under Special Purpose Funds (SPFs) are not all broken down into subgroups. SPFs are budgetary allocations in the General Appropriations Act (GAA) allocated for specific purposes. These are usually lump sum in nature, as the recipient departments or agencies and/or the specific programs and projects have not yet been identified during budget preparation and legislation. The EBP indicates that the expenditures of the Department of Social Welfare and Development (DSWD) are presented by program, such as Social Protection Policy Services, Social Protection Services, Capacity Building Services, and Regulatory Services. See National Expenditure Program FY 2017, Volume III, page 123-165.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Similar to our response in Item No. 1, the remaining lump sum SPFs, by nature, cannot be further broken down. Also, program classification pertain primarily to agency/department budgets. Page 24 of the Technical Notes on the 2017 Proposed National budget provides a discussion of the Special Purpose Funds. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** I reviewed page 24 of the Technical Notes on the 2017 Proposed National Budget. It provides an explanation of the use of the Special Purpose Funds. In this regard, I'm changing my answer to "a."

**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Table A.2 of the Budget of Expenditures and Sources of Financing FY 2017 presents multi-year estimates of expenditures categorized by broad economic classification, including data on Current Operating Expenditures, Capital Outlays, and Net Lending from 2015 to 2019. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Page 11 of the Technical Notes on the 2017 Proposed National Budget provides a multi-year expenditure estimate by functional classification. While not compatible with the COFOG standards, we note that the classification is similar to that of the sectoral allocation in the FY 2014 BESF which was acknowledged in the 2015 OBS as functional classification. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** The Technical Notes on the 2017 Proposed National Budget is part of the EBP. Page 11 of the Technical Notes include a multi-year expenditure estimates by functional classification. I accept a "b" response for this question.

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The 2017 Executive's Budget Proposal and its supporting documents do not have expenditure estimates by program for years succeeding the budget year. Web links: [http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451) ([http://www.dbm.gov.ph/?page\\_id=16451](http://www.dbm.gov.ph/?page_id=16451)) [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.3 titled "Tax Revenue Program, By Collecting Department/Agency, By Source, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 presents information on tax revenue by source. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C3.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.4 titled "Non-Tax Revenue Program, By Collecting Department, By Collecting Department/Agency, By Source, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 presents information on non-tax revenue by source. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table A.2 titled "National Government Fiscal Program, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 provides revenue projections by category for a multi-year period. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Aside from BESF Table A.2, Tables C.1 to C.4 also present multi-year revenue estimates (2018 and 2019) by category (tax and non-tax). Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C1.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C2.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>)

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive's Budget Proposal does not provide multi-year estimates of tax and non-tax revenues by individual source. Table A.2 titled "National Government Fiscal Program, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 shows aggregate estimates only. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Table C.1 of the FY 2017 BESF provides multi-year revenue estimates for two years beyond the budget year for individual sources of revenue both tax and non-tax. Similarly, BESF Tables C.3 and C.4 provides multi-year revenue estimates by collecting department/agency and by source for tax and non-tax revenues, respectively. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C1.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>)

**Researcher response:** I reviewed Table C.1 of the FY 2017 BESF and it provides multi-year revenue estimates for two years for two years beyond the budget year for individual sources of revenue, such as VAT or income tax. BESF Tables C.3 and C.4 also presents multi year revenue estimates by collecting agency and by source for tax and non-tax revenues. I'm changing my answer from "d" to "a."

**IBP comment:** IBP acknowledges the government reviewer's comment. The reviewer has cited a table from the 2016 EBP, but a similar table is available for the 2017 EBP. Therefore, IBP also agrees that the appropriate response is "a".

**13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Budget of Expenditures and Sources of Financing FY 2017 presents all three estimates related to government borrowing and debt. Table D.1 titled "National Government Financing, 2015-2017" provides information on net borrowing for the budget year. Table D.3 titled "Outstanding Debt of the National Government, as of Year-End 2015-2017, provides information on the total debt outstanding at the end of the budget year. Finally, Table B.22 titled "National Government Debt Service Expenditures, 2015 to 2017" shows data on the total debt outstanding at the end of the budget year. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B22.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B22.pdf>)

**Comments:** Researcher: for the

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Core and additional information on the composition of debt can be found in Sections B and D of the Budget of Expenditures and Sources of Financing (BESF) FY 2017. Interest rates on the debt and final payment dates of loans are listed in tables B.23, B.24, and B.25. The maturity profile of the debt and the classification of the debt, whether domestic or external, are listed in Tables D.2, D.3, D.4, D.5, D.6, and D.7 of the BESF 2017. In addition, the purpose for the projects being financed by the debt are provided in Table D.6. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B23.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B23.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B24.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B24.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B25.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B25.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D4.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D5.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D5.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D6.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D6.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D7.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The macroeconomic assumptions used to formulate the budget are presented in the 2017 Executive Budget's Proposal. Information on estimates of nominal gross domestic product (GDP) level, inflation rate, real GDP growth, and interest rates are provided. Beyond these core elements, information for the macroeconomic forecast are given, including LIBOR rate, oil prices, exports' level and growth rate, imports' level and growth rate, and gross international reserves. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Pages 5 to 7 of the Technical Notes on the 2017 Proposed National Budget provides a comprehensive narrative discussion of the Macroeconomic Environment providing information beyond the core elements needed. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of

the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, FY 2017" of the Budget of Expenditures and Sources of Financing FY 2017 shows the impact of different macroeconomic assumptions on the revenues, disbursements, and budget balance or the difference between revenues collected and disbursements made. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A6.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A6.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Pages 6 to 7 of the Technical Notes on the 2017 Proposed National Budget provides a narrative discussion of the Budget Sensitivity to Macroeconomic Parameters. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A discussion of policy proposals can be found in the President's Budget Message FY 2017. There is a section in the document that provides the Highlights of the Expenditure Program where estimates of increases in expenditures by economic and functional classification are provided. It states that resources are focused on programs and projects to achieve the 10-point socioeconomic development agenda. Web link: [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Section IV (pages 25 to 71) of the Technical Notes on the 2017 Proposed National Budget provides a comprehensive narrative discussion of the Expenditure Priorities of the government. It provides information on the impact of all new policy proposals vis-à-vis proposed expenditures for FY 2017. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** After reviewing pages 25-71 of the Technical Notes on the 2017 Proposed National Budget, I revise my answer to "a" since estimates that show how all new policy proposals affect expenditures are presented.

**18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The President's Budget Message FY 2017 has a section on Financing the 2017 Budget. It discusses the plan to widen the budget deficit to 3 percent of GDP that will allow for increased spending on infrastructure, rural development, and social services. To finance the budget gap, a package

of tax reforms will be proposed to Congress and measures will be pursued to increase the total revenue effort to about 17 percent of GDP in 2018.  
Web link: [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Pages 11 to 14 of the Technical Notes on the 2017 Proposed National Budget provides a narrative discussion of the impact of revenue policies both for tax and non-tax revenues for the budget year. It also provides information on the impact of tax measures under the proposed Comprehensive Tax Reform Program beyond the budget year. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** A review of the Technical Notes on the 2017 Proposed National Budget indicate that a narrative discussion of the impact of revenue policies both for tax and non-tax revenues for the budget year can be found on pages 11 to 14. In this regard, I accept an "a" response for this question.

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Budget of Expenditures and Sources of Financing FY 2017 presents information on expenditures by administrative, economic, and functional classification for 2016 or the year preceding the budget year. Expenditures by department and special purpose fund for 2016 can be seen on Table 3.2.b, Table B.3.b, and Table B.5.b. Expenditures by economic classification are shown in Table B.1, while expenditures by functional classification are presented in Table B.8. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B2b.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B2b.pdf>)  
<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B3b.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B3b.pdf>)  
<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B5b.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B5b.pdf>)  
<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The National Expenditure Program FY 2017 present program-level data for 2016 or the year preceding the budget year. However, appropriations under Special Purpose Funds are not all broken down into subgroups because they are lump-sum funds. Web link: [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Similar to our comment on question #1, these SPFs, by nature, cannot be further broken down.

**Researcher response:** The use of special purpose funds (SPVs) is explained on page 24 of the Technical Notes on the Proposed 2017 National Budget. I agree with the government reviewer that the SPVs by its nature cannot be further broken down. These include the National Disaster Risk Reduction and Management Fund (NDRRMF), which is tapped to respond to calamities and disasters. I accept the choice of "a" for this question.

**21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 Executive's Budget Proposal reflects adjusted expenditure levels for 2016 which is the year prior to the budget year. This information can be found in Table B.1 of the Budget of Expenditures and Sources of Financing FY 2017. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Budget of Expenditures and Sources of Financing FY 2017 presents information on expenditures by administrative, economic, and functional classification for 2015 or the second year preceding the budget year. Expenditures by administrative categorization can be seen in Table B.2.a, Table B.3.a, Table B.5.a. Similar information is available by economic classification in Table B.1 while expenditures by functional classification are provided in Table B.8. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B2a.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B2a.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B3a.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B3a.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B5a.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B5a.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B8.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The National Expenditure Program FY 2017 and the Details of the Budget FY 2017 present program-level data for 2015 or the second year preceding the budget year. Appropriations under Special Purpose Funds, however, are not broken down into subgroups because they are lump-sum

funds. <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/NEP%202017-...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/NEP%202017-VOLUME%20I.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Actual transfers from SPFs to the agencies for two years prior the budget year (2015) are reported and reflected in the agencies' actual expenditures so no SPFs in 2015 . For 2016, SPFs are smaller because those that have been allotted has been transferred to agencies using these funds.

**Researcher response:** I agree that program-level details for all expenditures including SPVs are presented for BY-2 and prior years. I accept option "a."

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table B.1 titled "Expenditure Program, By Object, CY 2017" of the Budget of Expenditures and Sources of Financing FY 2017 reflects actual outcomes of expenditures two years prior to the budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.1 titled "Revenue Program, By Source, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 presents information on the revenues for 2016 or the year preceding the budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.2 and Table C.4 of the Budget of Expenditures and Sources of Financing FY 2017 list individual sources of tax and non-tax revenue for 2016 or the year preceding the budget year. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher made an error in citing that Table C.2 refers to the individual sources of tax revenue. It should be Table C.3 of the 2017 BESF.

Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>)

**IBP comment:** The government reviewer's comment is well noted. The relevant tables are C3 and C4.

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.1. titled "Revenue Program, By Source, FY 2015-2017" of the Budget of Expenditures and Sources of Financing FY 2017 shows revenue estimates for 2016 or the year preceding the budget year. The figures reflect adjusted levels. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.1 titled "Revenue Program, By Source, FY 2015-2017" of the Budget of expenditures and Sources of Financing FY 2017 shows revenue estimates for 2015 or the second year preceding the budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.2 and Table C.4 of the Budget of Expenditures and Sources of Financing FY 2017 list individual sources of tax and non-tax revenues for 2015 or the second year preceding the budget year. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C4.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher made an error in citing that Table C.2 refers to the individual sources of tax revenue. It should be Table C.3 of the 2017 BESF.

Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>)

**IBP comment:** The government reviewer's comment is well noted. The relevant tables are C3 and C4.

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table C.1 titled "Revenue Program, By Source, FY 2015-2017 of the Budget of Expenditures and Sources of Financing FY 2017 reflects actual outcomes of revenues two years prior to the budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/C1.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, Tables C.2 to C.4 of the 2017 BESF also reflect actual revenues two years prior to the budget year. Web link:

<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C2.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C2.pdf>)

<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C3.pdf>)

<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>... (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2016/C4.pdf>)

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Core and additional information on the composition of government borrowing and debt for 2016 or the year preceding the budget year can be found in Sections B and D of the Budget of Expenditures and Sources of Financing (BESF) FY 2017. Total outstanding debt, amount of new financing required, and the classification of debt are provided in tables D.1 to D.7 of the BESF 2017. Interest payments and the maturity profile of the debt are shown in Tables B.20 to B. 25 of the BESF 2017. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D4.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D5.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D5.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D6.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D6.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D7.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/D7.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B20.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B20.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B21.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B21.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B22.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B22.pdf>)

(<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B22.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B23.p...>  
(<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B23.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B24.p...>  
(<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B24.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B25.p...>  
(<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2014/B25.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We note that the Reviewer stated that core and additional information on government borrowings and debt for 2016 are presented, but only gave a rating of "B" instead of "A". Section D of the 2017 BESF provides additional information beyond the core elements such as: (a) purpose or the projects being funded by the debt (Table D.6); (b) original currency of the debt (Table D.7); among others. Interest payments and the maturity profile of the debt are shown in Tables B.22 to B.27 of the 2017 BESF and not Tables B.20 to B.25 as identified by the Reviewer.

**IBP comment:** The researcher originally selected "b" as information on the interest rate for BY-1 was not observed in the EBP documents. However, as information on the interest rates for BY-1 can be seen on page 6 of the technical note, the answer is revised from "b" to "a".

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table D.3 titled "Outstanding Debt of the National Government, As of Year-End, 2015-2017 of the Budget of Expenditures and Sources of Financing FY 2017 reflects actual outcomes of debt two years prior to the budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Information on extra-budgetary funds can be found in Table B.19 titled "Earmarked Revenues, 2015-2017" and Table B.21 titled "Off-Budget Accounts, FY 2015-2017" in the Budget of Expenditures and Sources of Financing FY 2017. The core information include the statement of purpose or policy rationale for the extra budgetary fund, and complete income, expenditure, and financing data on a gross basis. However, additional information such as a discussion of the risks associated with the extra-budgetary fund are not available. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B19.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B19.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B21.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B21.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, the Treasury Single Account (TSA) operated by the Bureau of the Treasury (BTr) is mandated to receive remittance of collections of internal revenue taxes/custom duties from the Bureau of Internal Revenue and Bureau of Customs authorized agent banks as well as other national collections of National Government Agencies from authorized government depository banks. The consolidation of all NG accounts under BTr will make extrabudgetary accounts more transparent and easier to monitor.

**Researcher response:** I accept the additional comment provided by the government reviewer.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** A review of the 2017 Executive's Budget Proposal and its supporting documents show that central government finances are not presented on a consolidated basis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Section F titled "Local Government Units (LGUs)" of the Budget of Expenditures and Sources of Financing (BESF) FY 2017 and Chapter XXXVI titled "Allocations to Local Government Units" of the National Expenditure Program (NEP) FY 2017 present information on intergovernmental transfers for the budget year. Transfers to LGUs come in various forms such as Internal Revenue Allotment (IRA), Local Government Support Fund, and Special Financial Assistance to LGUs. The IRA is the 40 percent share of national revenue taxes distributed among LGUs - provinces, cities, municipalities, and barangays. Tables F.1 to F.16 of the BESF 2017 shows both a summary of allocations to LGUs as estimates by region, province, city and municipality. Tables A to E of Chapter XXXVI of the NEP 2017 provide the total proposed amount of transfers for the budget year including special provisions pertaining to the use, allocation, and release of the fund. Web links: <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/ALGU/ALGU.p...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/ALGU/ALGU.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F4.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F5.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F5.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F6.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F6.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F7.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F7.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F8.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F8.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F9.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F9.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F10.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F10.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F11.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F11.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F12.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F12.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F13.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F13.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F14.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F14.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F15.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F15.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F16.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/F16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?**

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Table B9 titled "Regional Allocation of the Expenditure program by Department/Special Purpose Funds, CY 2017 NEP" of the Budget of Expenditures and Sources of Financing FY 2017 shows estimates by region. Allocations per administrative unit and special purpose fund are broken down by region. Chapter XX of the National Expenditure Program FY 2017 presents estimates of policies, such as the Pantawid Pamilyang Pilipino Program and the Social Pension for Indigent Senior Citizens, intended to benefit the most impoverished populations. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B11.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B11.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/DSWD/DSWD.p...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/DSWD/DSWD.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Table B.9 and B.10 of the of the 2017 BESF presents Climate Change Expenditures. Table B.9 pertains to Climate Change Expenditures classified either as for Adaptation or Mitigation by Departments and Special Purpose Funds. Table B.10 presents Climate Change Expenditures broken down into the Strategic Priorities of the National Climate Change Action Plan. Page 22 of the Technical Notes on the 2017 Proposed National Budget presents a Per Capita Regional Allocation of Expenditure Program. Page 40 of the same document presents a Regional Allocation of the Department of Agriculture Budget. Page 45 of the same document presents a Regional Breakdown of the Sitio Electrification Program of the National Electrification Administration. Page 68 of the same document presents a Regional Breakdown of the DENR Budget. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B9.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B9.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B10.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B10.pdf>) [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** BESF Table B.9 presents Climate Change Expenditures categorized for Adaptation or Mitigation by Departments and Special Purpose Funds. Table B.10 depicts Climate Change Expenditures according to the Strategic Priorities of the National Climate Change Action Plan. Table 5 provides the Per Capita Regional Allocation of the Expenditure Program, 2015-2017 which can be found on page 22 of the Technical Notes on the 2017 Proposed National Budget. Considering that three alternative displays of expenditures are provided, I agree to change my answer to option "a."

**IBP comment:** For cross-country consistency, IBP would accept the researcher's original response of answer choice "b" for this question. The various presentations by region are treated as a one alternative display of expenditures and per the OBS guidelines, the presentation of estimates of policies that are intended to benefit directly the country's most impoverished populations assessed in Question 52 qualifies as a second alternative display. However, while IBP recognizes the tables that present climate change expenditures, these do not qualify as an alternative display of expenditures.

**37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table E.1, Table E.11, and Table E.14 of the Budget of Expenditures and Sources of Financing (BESF) FY 2017 provides details on subsidies to government corporations for the budget year. A summary of budgetary support to government corporations can be found in Table B.18 of BESF 2017. However, a narrative discussion is not included. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E11.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E11.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E14.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E14.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B20.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B20.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The special provisions under Section XXXV of the FY 2017 NEP provides a discussion on the purposes of the transfer of budgetary support per government corporation. Web link: <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/BSGC/BSGC.p...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/BSGC/BSGC.pdf>)

**Researcher response:** I agree that the special provisions of Section XXXV of the 2017 NEP provide a narrative discussion of transfers to government corporations. I accept "a" as the appropriate response.

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Table B.21 of the Budget of Expenditures and Sources of Financing FY 2017 presents information on quasi-fiscal activities. The policy rationale or legal basis, as well as the identification of nature of expenditures or intended beneficiaries, of the quasi-fiscal activities are provided. Web Link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B21.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B21.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The researcher has revised his response from "b" to "d" after clarifying that information on quasi-fiscal activities is not presented in table B.21.

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A review of the 2017 Executive Budget's Proposal and its supporting documents indicates that information on financial assets is not included in the documents. The data can be found in the annual financial report produced by the Commission on Audit. Section 4, Article IX-D of the 1987 Constitution states that "the Commission shall submit to the President and the Congress, within the time fixed by law, an annual report covering the financial condition and operation of the Government, its subdivisions, agencies, and instrumentalities, including government-owned or controlled corporations."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Similar to our response in the 2015 OBS, this question should not be applicable to the case of the Philippines, where the Commission on Audit (CA) is vested by the Constitution and laws with the the exclusive function of accounting for government's financial condition - including accounting, consolidation, and disclosure of financial and non-financial assets - alongside its auditing function. This is explicitly mentioned in the Constitutional provision provided by the Researcher.

**Researcher response:** The criterion on inclusion of core information related to financial assets held by government as part of the EBP. In this case, such information is not provided.

**40:** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.

- d. (0) No, information related to nonfinancial assets is not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A review of the 2017 Executive's Budget Proposal and its supporting documents indicates that information on non-financial assets is not included in the documents. This can be found in the annual financial report produced by the Commission on Audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Similar to our response in the 2015 OBS, this question should not be applicable to the case of the Philippines, where the Commission on Audit (CA) is vested by the Constitution and laws with the the exclusive function of accounting for government's financial condition - including accounting, consolidation, and disclosure of financial and non-financial assets - alongside its auditing function. This is explicitly mentioned in the Constitutional provision provided by the Researcher.

**Researcher response:** The survey methodology indicates that the appropriate response is "d" if information on non-financial assets held by government is not included in the EBP.

**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.  
b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.  
c. (33) Yes, estimates of some but not all expenditure arrears are presented.  
d. (0) No, estimates of expenditure arrears are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A review of the 2017 Executive's Budget Proposal and its supporting documents indicates that information on expenditure arrears is not included in the documents. This can be found in the annual financial report produced by the Commission on Audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** This question should not be applicable to the case of the Philippines. The exclusive authority of COA to account for the government's financial condition also includes the accounting, consolidation, and reporting of estimates of expenditure arrears. The COA Annual Financial Report presents government's payable accounts.

**Researcher response:** The survey methodology indicates that "d" is the appropriate choice when estimates of expenditure arrears are included in the EBP.

**42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)**

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.  
b. (67) Yes, the core information is presented for all contingent liabilities.  
c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.  
d. (0) No, information related to contingent liabilities is not presented.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Tables D.3, D.5 and D.7 of BESF 2017 present the government's outstanding domestic and foreign debt from liabilities already assumed by the National Government. Table E.4 of BESF 2017 shows the balance sheet of select government corporations, including summaries of their current and long-term domestic and foreign liabilities. The policy rationale for each contingent liability is not available. Web links:

[http://www.treasury.gov.ph/?page\\_id=746](http://www.treasury.gov.ph/?page_id=746) ([http://www.treasury.gov.ph/?page\\_id=746](http://www.treasury.gov.ph/?page_id=746)) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I2.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I3.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I4.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/I4.pdf>

content/uploads/BESF2017/D3.pdf (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D3.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D5.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D5.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D7.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/D7.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E4.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/E4.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/UF.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/UF.pdf>) [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Fiscal...](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Fiscal...) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/FiscalRiskStatement/FRS\\_2015-2016.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/FiscalRiskStatement/FRS_2015-2016.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, we note that Special Provision No.4 under the Unprogrammed Fund (NEP page 929) discusses the coverage of the Risk Management Program, which is to cover commitments made by, and obligations of the National Government in PPP concession agreements. Also, the Fiscal Risks Statement for 2015-2016 contain dedicated sections discussing contingent central government obligations and government steps to mitigate such contingent liabilities.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The National Expenditure Program FY 2017 shows some information on future liabilities in Chapter XLIII titled "Miscellaneous Personnel Benefits Fund" and Chapter XLIV titled "Pension and Gratuity Fund." The document, however, lacks core information such as projections for at least 10 years. Web links: <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/MPBF.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/MPBF.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/PGF.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/PGF.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Pages 30 to 33 of the 2015-2016 Fiscal Risks Statement provides a 10 year forecast of the Debt Sustainability Analysis (DSA) done by the Bureau of the Treasury on sustainability of Public Debt. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Fiscal...](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Fiscal...) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/FiscalRiskStatement/FRS\\_2015-2016.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/FiscalRiskStatement/FRS_2015-2016.pdf))

**IBP comment:** Because the Fiscal Risk Statement is not considered to be part of the Executive's Budget Proposal, for cross country consistency purposes, the researcher's response of "d" is retained.

**44:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Table B.17 titled "Foreign Assisted Projects by Department/Agency, FY 2015-2017" and Table B.18 titled "Foreign Assisted Projects by Donor/Creditor, FY 2015-2017" of the Budget of Expenditures and Sources of Financing FY 2017 provide estimates of all sources of donor assistance. However, a narrative discussion is not included. Web links: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B17.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B17.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B18.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B18.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45:** Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Table B.28 titled "National Government Cash Disbursements, 2015-2017" of the Budget of Expenditures and Sources of Financing FY 2017 contains information on tax expenditures, although less than the core requirement. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B28.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B28.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Table K.1 and K.2 of the 2017 BESF provides information on Investment Tax Expenditures, By Investment Promotion Agency showing actual levels for FY 2014 and projections for FY 2015-2017. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/K1.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/K1.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/K2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/K2.pdf>)

**Researcher response:** I agree with the government reviewer that information is provided beyond the core elements in Table K1 and K2 of the 2017 BESF. I revise my answer to "a."

**IBP comment:** IBP acknowledges the government reviewer's comment. However, the cited information excludes some core elements, such as a statement of purpose. As such, the researcher's original response of "c" is maintained.

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Estimates of all earmarked revenues for the budget year can be found in Table B.19 titled "Earmark Revenues, FY 2015-2017" of the Budget of Expenditures and Sources of Financing FY 2017. However, a narrative discussion is not provided. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B19.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/B19.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The President's Budget Message FY 2017 provides estimates and a narrative on how the proposed budget is linked to the governments policy goal. Web link: [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the President's Budget Message, the Technical Notes on the 2017 Proposed National Budget provides a comprehensive discussion of the link of the government's policy goals with the proposed budget. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Table A.2 titled "National Government Fiscal Program, 2015-2019" of the Budget of Expenditures and Sources of Financing FY 2017 provides revenue and disbursement projections for 2018 and 2019 but no narrative discussion is included. However, there is no information on the policy goals for FY 2018 and 2019. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf> (<http://www.dbm.gov.ph/wp-content/uploads/BESF2017/A2.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Pages 8 to 15 of the Technical Notes on the 2017 Proposed National Budget provides a comprehensive narrative discussion of the National Fiscal Strategy in support of Table A.2 of the 2017 BESF. This provides an explanation of the revenue and disbursement projections for a multi-year period (2018 and 2019). Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** The Technical Notes on the 2017 Proposed National Budget, particularly on pages 8-15, describe how the proposed budget is linked to the government's policy goals for a multi-year period. I agree that "a" is a proper choice.

**49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The 2017 Staffing Summary provides a listing of the number of authorized and filled positions by administrative unit. However, it does not specify how many persons each person will hire in 2017. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Staffing/STAFFING20...> (<http://www.dbm.gov.ph/wp-content/uploads/Staffing/STAFFING2017/TABLE%20I%20-%20STAFFING%20SUMMARY.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Section IV (pages 25 to 71) of the Technical Notes on the 2017 Proposed National Budget presents nonfinancial data an inputs for some programs and/or some administrative units. For instance, page 34 mentions that 435 doctors, 15,321 nurses, 3100 midwives and 243 dentists will be hired for the continued implementaion of the Doctors to the Barrios and the Rural Health Practice Program. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734)

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The National Expenditure Program FY 2017 presents non-financial data on outputs. The Performance-Informed Budgeting (PIB) approach was applied to guide the allocation of funds. The major final outputs and performance indicators of the agencies are presented in the 2017 NEP. However, some agencies like the Senate, Senate Electoral Tribunal, Commission on Appointments, House of Representatives, and House of Representatives Electoral Tribunal have incomplete performance information. Web link: [http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379) ([http://www.dbm.gov.ph/?page\\_id=16379](http://www.dbm.gov.ph/?page_id=16379))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** We note that Performance Indicators for Senate Electoral Tribunal, Commission on Appointments, and House of Representatives Electoral Tribunal are presented in the 2017 NEP. Under the Philippine System, we have three co-equal branches of government namely, executive, judiciary and legislative. While all branches are instructed to submit Performance Indicators, we cannot require other co-equal branches to do so. But despite this the Judiciary as well as most departments under Congress (as earlier mentioned) were able to submit.

**Researcher response:** I accept the comment of the government reviewer.

**51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The National Expenditure Program FY 2017 presents performance targets for non-financial data. Most of the departments have identified performance targets, except for some offices such as the Senate, Commission on Appointments, House of Representatives which have incomplete performance information. Web links: <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/A...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/A.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/C...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/C.pdf>) <http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/D...> (<http://www.dbm.gov.ph/wp-content/uploads/NEP2017/CONGRESS/D.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** We note that this is an improvement in performance as compared to the previous round where six agencies (Senate, Senate Electoral Tribunal, Commission on Appointments, House of Representatives, House Electoral Tribunal, and the Department of Science and Technology) have incomplete or no performance information.

**IBP comment:** The government reviewer's comment is acknowledged and noted.

**52:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information on policy estimates that are intended to benefit the country's most impoverished populations can be found in the President's Budget Message FY 2017 with a narrative discussion. The National Expenditure Program (NEP) FY 2017 also presents a list of key programs and a breakdown of estimates by agency. Web link: [http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375) ([http://www.dbm.gov.ph/?page\\_id=16375](http://www.dbm.gov.ph/?page_id=16375))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Section IV or the "Expenditure Priorities" Portion (pages 25 to 40) of the Technical Notes on the 2017 Proposed National Budget provides a narrative discussion of the policies that are intended to benefit directly the country's most impoverished populations. It shall also be noted that one of the principles underlying the Proposed Budget is "Focus on social order and equitable progress" (page 3 of the Technical Notes). Equitable progress requires a reliable transport network, food security, decent living for farmers and fisherfolk, and ample safety nets for the poorest and vulnerable, all of which are comprehensively discussed in the "Expenditure Priorities" of the said document. Web link: [http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734) ([http://www.dbm.gov.ph/?page\\_id=16734](http://www.dbm.gov.ph/?page_id=16734))

**Researcher response:** The EBP provide estimates covering policies intended to benefit the most impoverished populations and a narrative discussion of these policies. The Technical Notes on the 2017 Proposed National Budget, particularly pages 34-36, show estimates for housing and social protection policies, including sustainable livelihood and conditional cash transfer programs. I revise my answer to "a."

**53:** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A detailed timetable is contained in the Budget Preparation Calendar FY 2017. This is Annex D of National Budget Memorandum No. 125 that was released to the public on January 15, 2016. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/Nati...> (<http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NBM%20No.%20125.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** National Budget Memorandum No. 126 titled "Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach." Section 3 of the document presents information on macroeconomic assumptions, budget aggregates, and forward estimates and fiscal space. Information beyond the core includes estimates of the foreign exchange rate and price of oil. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Information beyond the core elements are presented for the government's expenditure policies and priorities in National Budget Memorandum No. 126 titled "Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach." For example, it provides the obligation budget ceiling and fiscal space for 2017 as well as expenditures by administrative unit. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** National Budget Memorandum No. 126 titled "Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach" presents an estimate of total revenues for the 2017 budget year but excludes some core elements including a discussion of revenue policies and priorities. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**57:** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** National Budget Memorandum No. 126 titled "Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach" presents one of the three estimates related to government borrowing and debt. The document shows estimates of the budget deficit which represents the net new borrowings required for fiscal years 2017, 2018 and 2019. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In addition, Page 4, table 2 of the NBM No. 126 presents the central government's total debt burden at the end of the upcoming budget year as a percentage of GDP (debt-to-GDP Ratio). The nominal value of the total debt burden can easily be derived as the nominal GDP is provided in the same table. We also note, that a projection of interest payments is included as part of the total Forward Estimates of ongoing programs, although not explicitly stated.

**Researcher response:** Yes, I agree with the government reviewer's comment and accept "b" as the proper response.

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** National Budget Memorandum No. 126 titled "Budget Priorities Framework for the Preparation of the FY 2017 Agency Budget Proposals under Tier 2 of the Two-Tier Budgeting Approach" presents disbursement estimates for two years beyond the 2017 budget year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NATIONAL%20BUDGET%20MEMORANDUM%20NO.%20126%20-%20BUDGET%20PRIORITIES%20FOR%20THE%20PREPARATION%20OF%20THE%20FY%202017%20AGENCY%20BUDGET%20PROPOSALS%20UNDER%20TIER%20BUDGETING%20APPROACH.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59:** Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The General Appropriations Act FY 2017 provides expenditure estimates by department and special purpose fund. Each agency budget is then presented by economic classification. Expenditure estimates are not shown by functional classification. Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The functional expenditure classification based on COFOG in FY 2017 BESF Table B.8.b is updated based on the enacted budget and is published in the DBM website together with the FY 2017 GAA. Web link: <http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2017/B.8.b...> (<http://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2017/B.8.b.pdf>)

**Researcher response:** I agree with the government reviewer. BESF tables B.8.a, B.8.b, and B.8.c show all three expenditure classifications. Option "a" is a proper response.

**IBP comment:** IBP acknowledges the peer reviewer's comment and the researcher's response. However, for cross-country consistency purposes, the researcher's original response of "b" is maintained. Per the OBS methodology, for an Executive's Budget Proposal (EBP) document to also be considered as part of the Enacted Budget (EB), the EBP should be directly cited in the EB document or the EBP should clearly be modified so that it is apparent that the document has been approved by the legislature as the EB. As the BESF is not cited in the GAA and BESF has not been clearly modified, it cannot be referenced to respond to Question 59.

### 60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The General Appropriations Act FY 2017 and its annexes provide expenditure estimates by administrative unit and special program fund (SPF). Program-level detail is available for departments but not for all SPFs. Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Similar with our response with question #1. These SPFs, by nature, cannot be further broken down.

**Researcher response:** I agree with the government reviewer that the SPF's by nature cannot be further broken down. I revise my answer to "a."

### 61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The General Appropriations Act FY 2017 does not provide information on revenue estimates. Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Under the Philippine budgeting system, the GAA approved by Congress is composed of appropriations (expenditures), while revenue measures are authorized in separate laws. Section 22 Article VII of the 1987 Constitution states that "The President shall submit to Congress, within thirty days from the opening of every regular session as the basis of the general appropriations bill, a budget of expenditures and sources of financing,

including receipts from existing and proposed revenue measures." The BESF submitted by the President to Congress provides estimates on revenues based on existing measures approved by Congress and proposed new revenue measures for approval as separate laws, and these serve as basis (financing source) for the proposed appropriations. Only when macro situation is risky do we present revised macro and fiscal assumptions when requested. Also, in the 2017 People's Budget supporting the GAA, we cite the amount of revenue and financing estimates.

**Researcher response:** I agree with the government reviewer. I revise my answer to "c."

**IBP comment:** IBP acknowledges the government reviewer and researcher's comments. However, for cross-country consistency, the researcher's original response of "b" is maintained.

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The General Appropriations Act FY 2017 does not provide information on sources of revenue. Web link: [http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094) ([http://www.dbm.gov.ph/?page\\_id=18094](http://www.dbm.gov.ph/?page_id=18094))

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Similar to our comment in item #61, individual revenue sources are available in the BESF which serves as the basis of the proposed appropriations.

## 63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Estimates for interest payments on the debt can be found on pages 1338-1339 of the General Appropriations Act FY 2017. Web link: <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI/ANNEX.pdf>)

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Similar to our response in item #61, the new net borrowings and the central government debt burden are identified in the BESF. Together with revenues, it will serve as the basis of the proposed appropriations. Also, in the 2017 People's Budget supporting the GAA, we cite the amount of revenue and financing estimates.

**Researcher response:** I agree with the government reviewer. I revise my answer to "e."

**IBP comment:** IBP acknowledges the government reviewer and researcher's comments. However, for cross country consistency, answer choice "c" is maintained.

## 64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The 2017 People's Proposed Budget provides the core elements such as total expenditures and revenues, main policy initiatives in the budget, and contact information for follow-up by citizens. Web link: [http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710) ([http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2017 People's Proposed Budget is 33 pages of infographics and text providing many different dimensions of the budget, including the cycle. It provides information beyond the core elements.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The 2017 People's Proposed Budget provides information beyond the core elements such as: (a) borrowings and debt (page 4); (b) the budget cycle (pages 30-31); and (c) glossary of terms (pages 32 to 33).

**IBP comment:** IBP agrees with the researcher's response of answer choice "b". The citizens version of the Executive's Budget Proposal and Enacted Budget include extensive information. However, neither document includes the macroeconomic forecast upon which the budget is based. Therefore, a core element is missing. However, because there is also some information beyond the core presented in the Citizens Budgets, answer choice "b" is accepted.

## 65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The dissemination efforts on the Citizens Budget focused on three means of communication, specifically posting on the Internet, distribution of copies to stakeholders, and audio-visual presentations. Web links: [http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710) ([http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710)) <https://www.youtube.com/watch?v=r033kZE6tPY> (<https://www.youtube.com/watch?v=r033kZE6tPY>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A Survey Feedback Form is included in the Citizens Budget that is posted in the website of the Department of Budget and Management (DBM). The citizen feedback forms are submitted to the Knowledge Management and Fiscal Transparency Service of the DBM. Web link: [http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710) ([http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We note that the researchers comment states that the Feedback Form is already published in the DBM website. This already makes the mechanism accessible to everyone meriting a rating of "A".

**Researcher response:** I agree with the government reviewer. I revise my answer to "a."

**67: Are "citizens" versions of budget documents published throughout the budget process?**

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** A citizens version of budget documents is published for at least two of the four stages of the budget process. The 2017 Proposed People's Budget is published for the budget formulation stage and the 2016 People's Budget is published for the budget enactment stage. Web links: [http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710) ([http://www.dbm.gov.ph/?page\\_id=16710](http://www.dbm.gov.ph/?page_id=16710)) [http://www.dbm.gov.ph/?page\\_id=15034](http://www.dbm.gov.ph/?page_id=15034) ([http://www.dbm.gov.ph/?page\\_id=15034](http://www.dbm.gov.ph/?page_id=15034))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The In-Year Reports present actual expenditures by two of the three expenditure classifications. The Department of Budget and Management (DBM) publishes several In-Year Reports, including the Assessment of National Government Disbursements Performance that presents data on expenditures by economic classification. The Monthly Reports on Utilization of Cash Allocation provides expenditure data by administrative unit. The DBM also publishes quarterly Statements of Allotments, Obligations, and Balances which present expenditures by administrative unit and economic classification. Web links: [http://www.dbm.gov.ph/?page\\_id=15800](http://www.dbm.gov.ph/?page_id=15800) ([http://www.dbm.gov.ph/?page\\_id=15800](http://www.dbm.gov.ph/?page_id=15800)) [http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063) ([http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063)) [http://www.dbm.gov.ph/?page\\_id=12693](http://www.dbm.gov.ph/?page_id=12693) ([http://www.dbm.gov.ph/?page\\_id=12693](http://www.dbm.gov.ph/?page_id=12693))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The monthly In-Year Reports for 2016 of the Bureau of Treasury, including the National Government Cash Operation Report, National Government Revenues, National Government Expenditures, National Government Outstanding Debt, and National Government Debt Indicators, do not present actual expenditures by program. Likewise, monthly In-Year reports of the Department of Budget and Management, including the National Government Disbursement Performance, Utilization of Cash Allocation, and Status of Allotment Releases. Web links: [http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo\\_corsum\\_new.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo_corsum_new.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo\\_cor\\_revenues.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/01/mo_cor_revenues.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_cor\\_expenditures.pdf](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_cor_expenditures.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_out...](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_out...) ([http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_outstandingdebt.pdf](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_outstandingdebt.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_deb...](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_deb...) ([http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_debtindicator1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_debtindicator1.pdf)) <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/August%20...> ([http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/August%20Disbursements\\_in%20billions.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/August%20Disbursements_in%20billions.pdf)) [http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063) ([http://www.dbm.gov.ph/?page\\_id=15063](http://www.dbm.gov.ph/?page_id=15063))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The National Government Disbursement Performance Reports presents actual expenditures for some programs. For instance, page 2 of the National Government Disbursement Performance as of June 2016 states that P8.5 billion and P3.9 billion is provided for the Basic Educational Facilities Program of DepEd and DND-AFP Revised Modernization Program, respectively. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/June%2020...> ([http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/June%202016%20Assessment%20of%20Disbursement\\_Sept%2020\\_for%20uploading%20\(1\).pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/June%202016%20Assessment%20of%20Disbursement_Sept%2020_for%20uploading%20(1).pdf))

**Researcher response:** The researcher acknowledges the government reviewer's comment and has revised the response from "d" to "c".

**70:** Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Comparisons are made for expenditures presented in the In-Year Reports. For instance, the report of the Department of Budget and Management titled "Assessments of National Government Disbursements Performance as of August 2016" provides a comparison of year-to-date expenditures with that of the same period from the previous year. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/August%20...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2016/August%202016%20Assessment.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71:** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The National Government Cash Operation Report, CY 2016 and January 2017, as well as National Government Revenues, CY 2016 and January 2017, present data on tax and non-tax revenues. Web links: [http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR\\_ratios\\_annual.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR_ratios_annual.pdf) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor\\_sum.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor_sum.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/yr\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/yr_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/yr\\_cor\\_revenues1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/yr_cor_revenues1.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor\\_revenues1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor_revenues1.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The National Government Cash Operation Report, CY 2016 and January 2017 show individual sources of revenue. Web links: <http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum...> ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum\\_annual1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum_annual1.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor\\_sum.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor_sum.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We note that the Researcher mentioned that the National Government Cash Operation Report, CY 2016 and January 2017 show individual sources of revenue. This merits a rating of "A" and not "B".

**IBP comment:** IBP acknowledges the government reviewer's comment and notes that the document cited by the government reviewer and researcher does show some individual sources of revenue, such as fees and charges. However, a significant portion of revenue is not presented by individual source but by agency or bureau. For this reason and for cross-country consistency, the researcher's response is revised from "b" to "c". IBP notes that this reflects a change in score compared to the 2015 OBS. This is change reflects a change in IBP's assessment rather than a change in practice.

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The National Government Cash Operation Report, CY 2016 and January 2017 present year-to-date revenue estimates as well as data for the same period from the previous year. Web links: <http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum...> ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum\\_annual1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum_annual1.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_cor\\_sum.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_cor_sum.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The National Government Outstanding Debt As of January 2017 provides information on outstanding debt at that point in the year. The National Government Debt Service as of January 2017 provides the interests payments to date on the outstanding debt. Web links: [http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo\\_out...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/mo_out...) (<http://www.treasury.gov.ph/wp->

content/uploads/2017/03/mo\_outstandingdebt.pdf) [http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR\\_de...](http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR_de...)  
([http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR\\_debtstservice\\_monthly\\_new3.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/COR_debtstservice_monthly_new3.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information on the amount of net new borrowing can be found on the document, "National Government Cash Operation Report" under "Financing" provided in the Bureau of the Treasury's website. Web link: <http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum...>  
([http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum\\_annual1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/03/corsum_annual1.pdf))

**IBP comment:** IBP acknowledges the government reviewer's comment and the researcher's response has been revised from "b" to "a" accordingly.

**75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The In-Year Reports of the Bureau of Treasury on "Debt Indicators, CY 2015" and "National Government Outstanding Debt As of November 2016" provide information on the maturity profile of the debt and whether the debt is domestic or external. The reports do not include information on interest rates but a breakdown of external debt type by type of security . Web links: [http://www.treasury.gov.ph/wp-content/uploads/2016/08/yr\\_deb...](http://www.treasury.gov.ph/wp-content/uploads/2016/08/yr_deb...) ([http://www.treasury.gov.ph/wp-content/uploads/2016/08/yr\\_debtindicator1.pdf](http://www.treasury.gov.ph/wp-content/uploads/2016/08/yr_debtindicator1.pdf))  
[http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_out...](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_out...) ([http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo\\_outstandingdebt.pdf](http://www.treasury.gov.ph/wp-content/uploads/2016/12/mo_outstandingdebt.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The report of the Bureau of the Treasury on the "National Government Outstanding Debt, By Interest Type" provides information beyond the core elements particularly on whether the debt's interest rates are fixed, floating, or interest free. The report "Debt Indicators" also provides the type of currency of the debt. Web link: [http://www.treasury.gov.ph/wp-content/uploads/2017/02/yr\\_deb...](http://www.treasury.gov.ph/wp-content/uploads/2017/02/yr_deb...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/02/yr\\_debtinterest.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/02/yr_debtinterest.pdf)) [http://www.treasury.gov.ph/wp-content/uploads/2017/04/yr\\_deb...](http://www.treasury.gov.ph/wp-content/uploads/2017/04/yr_deb...) ([http://www.treasury.gov.ph/wp-content/uploads/2017/04/yr\\_debtindicator.pdf](http://www.treasury.gov.ph/wp-content/uploads/2017/04/yr_debtindicator.pdf))

**Researcher response:** I agree with the government reviewer. I revise my answer to "a."

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.  
**Comments:** Researcher: Note on the contents of the MYR, which was published late: Pages 5-10 of the Mid-Year Report on the 2016 National Budget present estimates as well as an explanation of the differences between the original and updates of the macro-economic forecast. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Ye...](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Ye...) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Differences between the original forecast and mid-year performance are discussed, but forecasts are not updated.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies.

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.

**Comments:** Researcher: Note on the contents of the MYR, which was published late: Estimates as well as a discussion of original vis-a-vis updated expenditures six months into the budget year can be found on pages 22-27 of the Mid-Year Report on the 2016 National Budget. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies. We agree with the Reviewer's comment that the Mid-Year Review presents a discussion of original vis-a-vis updated expenditure estimates.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised accordingly.

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.

**Comments:** Researcher: Note on the contents of the MYR, which was published late: The Mid-Year Report on the 2016 National Budget presents expenditure estimates by economic classification only. This information can be found on page 22 of the document. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf) ([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies. However, we would like to note the the Mid-Year Review presents expenditure estimates by economic and administrative classification. The researcher rightfully cited page 22 of the document as the economic classification. Aside from this, pages 52 and 53 presents the FY 2016 Statement of Appropriations, Allotments, Obligations, Disbursements and Balances, as of June 30, 2016 which provides expenditures by administrative classification.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "c" to "d" accordingly.

### 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.

**Comments:** Researcher: Note on content of MYR, which was published late: Pages 28 to 43 of the Mid-Year Report on the 2016 National Budget contain information on the financial and physical performance of selected major programs of 14 departments. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "b" to "d" accordingly.

### 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.

**Comments:** Researcher: Note on content of the MYR, which was published late: Estimates as well as a discussion of the program vis-a-vis actual revenues can be found on pages 11 to 12 of the Mid-Year Report on the 2016 National Budget. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "a" to "d" accordingly.

### 81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.

c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "b" is selected.

**Comments:** Researcher: Note on content of MYR, which was published late: The Mid-Year Report on the 2016 National Budget presents tax and non-tax revenue estimates. This information can be found on page 11 of the document. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "a" to "b" accordingly.

## 82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "d" is selected.

**Comments:** Researcher: Note on content of MYR, which was published late: The Mid-Year Report on the 2016 National Budget does not present a breakdown of revenues by source. It provides information by collection agency. This section can be found on pages 12 to 16 of the document. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies. However, we note that pages 11 to 17 of the Mid-Year Report on the 2016 National Budget provides the individual sources of revenue per collection agency (BIR and BOC). This is an improvement from the 2015 OBS where only the total revenues per collecting agency are presented.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "c" to "d" accordingly.

## 83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Mid-Year Review is considered not publicly available. Therefore, per the OBS methodology, answer choice "b" is selected.

**Comments:** Researcher: Note on content of MYR, which was published late: Information on government borrowing, outstanding debt, and interest payments can be found on pages 19 to 21 of the Mid-Year Report on the 2016 National Budget. There is no information and discussion on the updated amounts versus programmed estimates. Web link: [http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf)

([http://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report\\_Updated\\_.pdf](http://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY%202016%20DBCC%20Mid-Year%20Report_Updated_.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** We acknowledge that the Mid-Year Review is published beyond the time frame specified in the OBS methodology. This is due to the change in administration resulting to delays in the consolidation of inputs from contributing agencies. However, we note that pages 17 to 20 presents a discussion of net new borrowing or financing for the budget year and a narrative discussion on the deviation of program vs actual amounts and revised program for the year. Pages 20 to 21 provides the estimates and narrative discussion regarding National Government Debt.

**IBP comment:** IBP agrees with the government reviewer that answer choice "d" is appropriate as the MYR was published late. The researcher's response has been revised from "c" to "d" accordingly.

**84:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Estimates as well as a discussion of the differences between the enacted levels and the outcome for all expenditures can be found on pages 23 to 25 of the Year-End Report on the 2015 National Budget. Pages 21 to 22 provide information on disbursement performance which refer to the settlement of government obligations. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Year-End Report on the 2015 National Budget presents expenditure estimates by economic classification. The information can be found on pages 21 to 23 of the document. Pages 26 to 40 of the same document include data by administrative classification. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The score is apparently an error -- clearly two of the expenditure classifications are presented.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the researcher and peer reviewer that expenditures are presented by one classification -- the economic classification.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Pages 26 to 40 of the Year-End Report on the 2015 National Budget contain information on the financial and physical performance of individual programs but they cover obligations and selected programs of 14 departments only. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Pages 10 to 15 of the Year-End Report on the 2015 National Budget provide estimates of the differences between the enacted levels and actual outcome for revenues, along with a narrative discussion, Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Year-End Report on the 2015 National Budget presents revenue estimates by category. The information can be found in page 10 of the document. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Year-End Report on the on the 2015 National Budget presents a breakdown of revenue sources on page 41. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** During the 2015 OBS, the same question resulted in a "B" rating as the breakdown of the revenue sources in the 2012 Year-End Report is not consistent with the detailed presentation in the 2012 BESF. However, for the Year-End Report on the 2015 National Budget, the presentation of Revenue Program, By Source (page 41) is now consistent with 2015 BESF.

**IBP comment:** IBP agrees with the researcher's response of answer choice "b," as other revenues account for more than 3 percent of total revenues. Thus, for cross country consistency, answer choice "b" is selected.

**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Pages 18 to 20 of the Year-End Report on the 2015 National Budget present the differences between the original estimates of government borrowing and debt for the fiscal year and the actual income for that year, along with a narrative discussion. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91:** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Pages 3 to 9 of the Year-End Report on the 2015 National Budget present estimates, along with a narrative discussion, of the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year. Web link: <http://www.dbm.gov.ph/wp->

content/uploads/DBCC/2015/FY%202015... (http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Pages 26 to 40 of the Year-End Report on the 2015 National Budget provide some information on the target vis-a-vis actual non-financial inputs of selected programs of the 14 agencies. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Some information on non-financial data on results by department are provided on pages 26 to 40 of the Year-End Report on the 2015 National Budget. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Page 38 of the Year-End Report on the 2015 National Budget discusses anti-poverty programs such as Conditional Cash Transfer, Kapit-Bisig Laban sa Kahirapan-Comprehensive and Integrated Delivery of Social Services, and Social Pension for Indigent Senior Citizens. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented in the Year-End Report on the 2015 National Budget. Web link: <http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015...> (<http://www.dbm.gov.ph/wp-content/uploads/DBCC/2015/FY%202015%20DBCC%20Year-End%20Report%20v7.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A financial statement is released as a separate document from the Year-End Report. It can be found in the 2015 Annual Financial Report for the National Government produced by the Commission on Audit Web link: <http://www.coa.gov.ph/index.php/national-government-agencies...> (<http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Commission on Audit (COA) conducts all three types of audits. Compliance audits are undertaken to determine agency compliance with applicable laws, rules and regulations, and with agency policies. The 2015 Annual Financial Report (AFR), Vol. I, pages 219-224, indicates how a number of agencies conducted transactions that were not compliant with existing laws, rules, and regulations. Financial audits are carried out to evaluate the fairness of the presentation of agencies' financial statements as well as check whether the financial reporting framework complies with the Philippine Public Sector Accounting Standards or international financial reporting standards. On pages 176-179, the AFR provides audit opinion on the financial statements of agencies. COA also conducts Performance or value-for-money audits to ascertain the economy, efficiency, and effectiveness in the implementation of agency programs, projects, and activities. The AFR notes on pages 190-195 that poor planning, monitoring and supervision led to delayed implementation of programs and projects of certain agencies. Web link: <http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The 1987 Constitution grants the Commission on Audit (COA) exclusive authority to define the scope of audit and to establish the methods and techniques required to perform its duty. COA prescribed statistical sampling methodologies through the issuance of COA Memorandum Nos. 84-316-A (January 31, 1984), No. 85-316-C (September 19, 1985), No. 93-316D (November 11, 1993), as amended by COA Resolution No. 95-505, in view of the volume and complexity of transactions in government. These sampling techniques include the simplified sampling scheme, test audit month scheme, and test audit day scheme. COA, upon its adoption of the Integrated Results and Risk Based Audit in 2011, no longer audits 100 percent of expenditures. It audits transactions covered by identifies critical accounts and areas of operations. Web links: [https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...) ([https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+memorandum+84-316-A](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+memorandum+84-316-A)) [https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...) ([https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+resolution+95-505](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+resolution+95-505)) Web link: <http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Extra-budgetary funds accounting for at least two-thirds, but not all, expenditures associated with extra-budgetary funds with the mandate of the Commission on Audit has been audited given the adoption of statistical sampling methodologies. Web link: <http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1> [https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...) ([https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+memorandum+84-316-A](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+memorandum+84-316-A)) [https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuw...) ([https://www.google.com.ph/?gfe\\_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+resolution+95-505](https://www.google.com.ph/?gfe_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+resolution+95-505))

gfe\_rd=cr&ei=MZWQWL6REM3U8AfbpZuw... (https://www.google.com.ph/?gfe\_rd=cr&ei=MZWQWL6REM3U8AfbpZuwBQ#q=coa+resolution+95-505)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The 2015 Annual Audit Report has an introduction. However, it does not qualify as an executive summary that highlight the key findings of the report. Web link: <http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The researcher's comment indicates the presence of an executive summary for each Annual Audit Report. This merits a rating of "A" instead of "B".

**Researcher response:** The Annual Audit Report has an introduction but not an executive summary that highlight the key findings of the report. The appropriate answer is "b."

**IBP comment:** IBP notes that the researcher had not updated the comment to align with answer choice "b" prior to the government review. The researcher has now updated the comment, and IBP agrees with the researcher's original response of answer choice "b".

**101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?**

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The executive does not publish a report on steps it has taken to address audit findings. It is the Commission on Audit that report the findings. Web link: <http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?**

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Commission on Audit reports publicly on most audit recommendations as can be seen in Part VII of the 2015 Annual Financial Report for National Government. However, it does not report publicly on the steps taken by the executive to address all audit recommendations. Web link: <http://www.coa.gov.ph/index.php/national-government-agencies...> (<http://www.coa.gov.ph/index.php/national-government-agencies-1/category/6074-2015-1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The researcher's comment indicates that the Commission on Audit publicly reports most audit recommendations. There is a table in each agency audit findings which tracks the resolution/measures done of each of COA's audit findings. This merits a rating of "B" instead of "D".

**Researcher response:** The SAI nor legislature reports publicly on steps the executive takes to address all audit recommendations.

**IBP comment:** IBP acknowledges the government reviewer's comment. After reviewing the agency audit report findings, IBP agrees that a table is included which tracks the resolution/measures done of each of COA's audit findings. As such, IBP revises the researcher's response from from "d" to "b".

**103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** There are independent fiscal institutions (IFIs) that contribute budget analyses to the budget approval process. The IFIs are lodged in both chambers of the Philippine legislature. The House of Representatives has a Congressional Policy and Budget Research Department (CPBRD) while the Senate has a Legislative Budget Research and Monitoring Office (LBRMO). The independence of the IFIs are not set in law and their staffing and resources are not enough to perform their tasks. According to the CPBRD, there are many things beyond its control, including the hiring of staff. Interview with Romulo Miral, Jr., CPBRD Director General, House of Representatives, November 23, 2016 Interview with Deputy Secretary for Administration and Financial Services, Senate, November 23, 2016

**Comments:** Researcher: The CPBRD was reorganized and placed under the direct control and supervision of the Office of the Speaker of the House of Representatives by virtue of Administrative Order No. 05-15 on October 5, 2015. On the other hand, the LBRMO was established as a unit under the Senate Secretary. Links: <http://cpbrd.congress.gov.ph/2012-06-30-13-05-43/history-ove...> (<http://cpbrd.congress.gov.ph/2012-06-30-13-05-43/history-overview-and-directory>) <https://www.senate.gov.ph/secretariat/osec.asp> (<https://www.senate.gov.ph/secretariat/osec.asp>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Congressional Policy and Budget Research Department (CPBRD) of the House of Representatives published the 2017 Budget Briefer containing the Briefing Notes for the DBCC Presentation on the Proposed 2017 National Budget. On the other hand, the Legislative Budget Research and Monitoring Office (LBRMO) of the Senate produced the Proposed FY 2017 National Expenditure Program: Its Composition, Distribution, and Financing. These reports provide an assessment of the official macroeconomic and fiscal forecasts done by the executive. Web Links: <http://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget...> ([http://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2016-01\\_DBCC\\_presentation\\_on\\_the\\_Proposed\\_2017\\_NB.pdf](http://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2016-01_DBCC_presentation_on_the_Proposed_2017_NB.pdf)) <https://www.senate.gov.ph/publications/LBRMO/FY%202017%20DBC...> (<https://www.senate.gov.ph/publications/LBRMO/FY%202017%20DBCC%20Consolidated.pdf>)

**Comments:** Researcher: The 2017 Budget Briefer of the CPBRD is 12 pages long while the BRMO paper has a length of 27 pages. Both reports cover both economic and fiscal issues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The IFI publishes an assessment of the estimates produced by the executive. Through the Agency Budget Notes, the Congressional Budget and Policy Research Department examines the past, current and proposed budget in terms of allocation by program/project, type of expenditure (i.e., current expenditures and capital outlay), and shares of regional offices. Web link: <http://cpbrd.congress.gov.ph/2012-06-30-13-06-51/2012-06-30-13-36-48/562-agency-budget-notes-2016>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Deputy Secretary General Romulo Emmanuel Miral Jr. of the House Congressional Policy and Budget Research Department testified that there is no need to reenact or to extend the validity of the Special Purpose Vehicle (SPV) Act at the Congressional Oversight Committee Hearing on the SPV Act on February 2, 2016. Web link: <http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20N...>  
([http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20No.%2070%20\(02.02.2016\).pdf](http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20No.%2070%20(02.02.2016).pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition, the Congressional Policy and Budget Research Department conducted a briefing on the "Convergence Strategy: The Way Forward for Rural Development" on October 18, 2016. Web link: <http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i33-2016101...>  
(<http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i33-20161018.pdf>)

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.  
e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Committee on Appropriations of the House of Representatives opened its deliberations on the proposed FY 2017 National Expenditure Program (NEP) with a briefing provided by the Development Budget Coordinating Committee on August 22, 2016. There was neither a full legislature nor legislative committee debate on budget policy prior to the tabling of the NEP or the Executive's Budget Proposal. Web links: <http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i1-20160822...> (<http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i1-20160822.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.  
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.  
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.  
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Under Section 11, Book VI, Chapter 3 of Executive Order No. 292 (Instituting the Administrative Code of 1987), The President shall, in accordance with Section 22 (1), article VII of the Constitution, submit within thirty (30) days from the opening of each regular session of the Congress as the basis for the preparation of the General Appropriations Act, a national government budget estimated receipts based on existing and proposed revenue measures, and of estimated expenditures. The legislature received the Executive's Budget Proposal on August 15, 2016, at least three months before the start of the budget year. Web link: <http://cnnphilippines.com/news/2016/08/15/Proposed-%E2%82%B1...> (<http://cnnphilippines.com/news/2016/08/15/Proposed-%E2%82%B13.35-trillion-budget-Congress.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.  
b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.  
c. (33) The legislature approves the budget less than one month after the start of the budget year.  
d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Bicameral Conference Committee, co-presided by Rep. Karlo Alexei Nograles, Chair of the House Committee on Appropriations, and Senator Loren Legarda, Chair of the Senate Committee on Finance, approved with amendments the Bicameral Conference Committee Report on HB 3408 (Appropriating funds for the operation of the Government of the Philippines from January 1 to December 31, 2017). The House of Representatives ratified the bicameral conference committee report on the P3.35 trillion national budget on December 13, 2016. Web links: <http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i55-2016121...> (<http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i55-20161213.pdf>) <http://www.congress.gov.ph/press/details.php?pressid=9880> (<http://www.congress.gov.ph/press/details.php?pressid=9880>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The legislature has authority in law to amend the Executive's Budget Proposal with some limitations. In Book VI, Chapter 4 of Executive Order 292 (Instituting the Administrative Code of 1987), the Congress shall in no case increase the appropriation of any project or program of any department, bureau, agency or office of the Government over the amount submitted by the President in his budget proposal. There are automatic appropriations such as the principal and interest on public debt that the legislature cannot amend. Web link: <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** We note that the Reviewer states that the legislature has authority in law to amend the Executive's Budget Proposal with some limitations. This merits a rating of "B" instead of "C". Also, similar to our response in the 2015 OBS, we note that the Congress has unlimited power to amend the contents of the Budget - to increase or decrease the allocations for departments or program, or even to insert or delete programs and projects in the Budget - so long as the overall budget ceiling is not breached. Section 25, Article VI of the 1987 Constitution provides: "The Congress may not increase the appropriations recommended by the President for the operation of the government as specified in the budget. The form, content, and manner of preparation of the budget shall be prescribed by law". Any increase in any item may not be made if it will increase the total budget ceiling submitted by the President. For instance, an increase in one agency's budget may be accommodated by a corresponding decrease in other agencies' budget. In the 2015 OBS, the Researcher cited that this authority in law given to Congress can be more properly described as having "some limitations", meriting a rating of "B".

**Researcher response:** I agree with the government reviewer. I revise my answer to "b."

**IBP comment:** For cross-country consistency, IBP maintain's the researcher's response of answer choice "c" as the legislature does not have the authority to increase the overall budget ceiling.

**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The authority of the legislature to amend the Executive's Budget Proposal is based on Section 24, Article VI of the 1987 Constitution. It states that all appropriation, revenue or tariff bills, bills authorizing increase of the public debt, bills of local application, and private bills, shall originate exclusively in the House of Representatives, but the Senate may propose or concur with amendments. In the 2017 budget process, Congress proposed a number of amendments that were adopted. Web link: <http://newsinfo.inquirer.net/853369/house-ratifies-p3-35-t-n...> (<http://newsinfo.inquirer.net/853369/house-ratifies-p3-35-t-natl-budget-for-2017>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** In the House of Representatives, the Committee on Appropriations is the specialized budget committee that examines the Executive's Budget Proposal for more than a month. In the Senate, the Finance Committee also reviews the proposed budget. Both committees produce reports, as well as a bicameral conference report with findings and recommendations. However, these reports are not published prior to the budget being adopted. Web links: <http://www.congress.gov.ph/committees/search.php?id=0504> (<http://www.congress.gov.ph/committees/search.php?id=0504>) <https://www.senate.gov.ph/committee/duties.asp#Finance> (<https://www.senate.gov.ph/committee/duties.asp#Finance>)

**Comments:** Researcher: In Congress, the Executive Budget Proposal is submitted to the House of Representatives, which assigns the task of initial budget review to its Committee on Appropriations which, together with the other House Sub-Committees, conduct hearings on the budgets of agencies and scrutinize their respective programs and projects. Consequently, the amended budget proposal is presented to the House body as the General Appropriations Bill. While budget hearings are on-going in the House of Representatives, the Senate Finance Committee, through its different subcommittees also starts to conduct its own review of the proposed budget and proposes amendments to the House Budget Bill to the Senate body for approval. To reconcile the House and Senate versions, a Bicameral Conference Committee is set up to finalize the General Appropriations Bill.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Senate Committee on Finance reviewed the proposed budget and submitted a Committee Report on November 9, 2016 recommending its approval with amendments. The said Committee Report was published in the Senate website on November 14, 2016. In addition, the House Committee on Appropriations conducted budget briefings on sources of financing, expenditure levels and the budget proposals of departments/agencies/corporations including review of prior years performance for the period August to September 2016 starting with the DBCC briefing last August 22, 2016. Web link: <https://www.senate.gov.ph/lisdata/2511021619!.pdf> (<https://www.senate.gov.ph/lisdata/2511021619!.pdf>)

**Researcher response:** I agree with the government reviewer. I revised my answer to "a."

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Appropriations Committee together with the other House subcommittees conduct hearings on the budgets of departments/agencies and scrutinizes their respective programs/projects. The Senate Finance Committee, through its different subcommittees also starts to conduct its own review and scrutiny of the proposed budget and proposes amendments to the House Budget Bill. However, the sector or subcommittee reports with findings were not published prior to the adoption of the budget. Web links: <http://www.ombudsman.gov.ph/UNDP4/wp-content/uploads/2012/12...> ([http://www.ombudsman.gov.ph/UNDP4/wp-content/uploads/2012/12/Chap3\\_FAQ.pdf](http://www.ombudsman.gov.ph/UNDP4/wp-content/uploads/2012/12/Chap3_FAQ.pdf)) [https://www.youtube.com/watch?v=gBGY\\_7IXrmg](https://www.youtube.com/watch?v=gBGY_7IXrmg) ([https://www.youtube.com/watch?v=gBGY\\_7IXrmg](https://www.youtube.com/watch?v=gBGY_7IXrmg))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Reviewer's comment merits a rating of "C" and not "D". The House Committee on Appropriations together with the other House Subcommittees conduct review of the budget. Similarly, the Senate Finance Committee and its subcommittees conduct its own review and assessment of the budget. Also, the House Committee on Appropriations and Senate Committee on Finance and its sub-committees are led and participated by members of Congress handling concerned Committees so issues from sector analysis are inputted in budget deliberations.

**Researcher response:** I agree with the government reviewer. The appropriate response is "c."

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** There is an ad hoc Joint Congressional Oversight Committee on Public Expenditures but it did not publish any report with findings and recommendations. Web link: [https://www.senate.gov.ph/committee/oversight\\_mem.pdf](https://www.senate.gov.ph/committee/oversight_mem.pdf) ([https://www.senate.gov.ph/committee/oversight\\_mem.pdf](https://www.senate.gov.ph/committee/oversight_mem.pdf))  
**Comments:** Researcher: On October 3, 2016, House Bill No. 3912 was filed proposing the creation of a permanent Congressional Oversight Committee on the National Budget with clearly defined powers. Web link: [http://www.congress.gov.ph/legisdocs/basic\\_17/HB03912.pdf](http://www.congress.gov.ph/legisdocs/basic_17/HB03912.pdf) ([http://www.congress.gov.ph/legisdocs/basic\\_17/HB03912.pdf](http://www.congress.gov.ph/legisdocs/basic_17/HB03912.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**115:** Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Under Article VI, Sec. 39, of the 1987 Administrative Code, any savings in the regular appropriations authorized in the General Appropriations Act for programs and projects of any department, office or agency, may, with the approval of the President, be used to cover a deficit in any other item of the regular appropriations: provided, that the creation of new positions or increase of salaries shall not be allowed to be funded from budgetary savings except when specifically authorized by law. Web link: <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article VI, Sec. 27 of the 1987 Administrative Code provides that "all appropriation proposals shall be included and considered in the budget preparation process. After the President shall have submitted the Budget, no supplemental appropriation measure supported from existing revenue measures shall be passed by the Congress. However, supplemental or deficiency appropriations involving the creation of new offices, programs or activities may be enacted if accompanied and supported by new revenue sources." Web link: <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

**Comments:** Similar to our response in the 2015 OBS, included in the annual GAA are allocations for the Unprogrammed Fund (UF), or standby appropriations approved by Congress for the use of windfall revenues (revenues in excess of targets, new revenue measures, or new loan agreements) for the purposes identified. This means that, through the UF, Congress has already given the Executive prior approval for the use of excess revenues. This is accepted by the Researcher in the 2015 OBS, but a rating of "D" was given as the conditional allocations take the form of lump-sum, one line item in the enacted budget. This gives the executive the discretion on how to spend the broad UF. In the 2017 GAA, specific amounts for each purpose, program and project is stated, further reducing the lump sum and discretionary nature of the UF. Also, quarterly reports are submitted to Congress regarding the use of said funds. Web link: <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2017/VolumeI/UF.pdf>)

**Researcher response:** I agree with the government reviewer. The appropriate response is "a."

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Legislative approval of proposals to reduce spending reflected in the Enacted Budget is usually part of the Supplemental Budget. Section 27, Article VI of the Administrative Code of 1987 states that "all appropriation proposals shall be included and considered in the budget preparation process. After the President shall have submitted the Budget, no supplemental appropriation measure supported from existing revenue measures shall be passed by the Congress. However, supplemental or deficiency appropriations involving the creation of new offices, programs or activities may be enacted if accompanied and supported by new revenue sources." Web link: <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Section 101 in the General Provisions of the 2016 General Appropriations Act provides that "the Senate and the House of Representatives shall constitute a Joint Congressional Oversight Committee on Public Expenditures which shall primarily monitor compliance by agencies with the requirements and/or conditions in the utilization of public funds under this Act and pertinent laws." The Committee did not publish any report with findings and recommendations on the Audit Report. Web link: <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2016/VOLUME%...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2016/VOLUME%20II-B/GENPRO.pdf>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The researcher has revised the response from "c" to "d."

**IBP comment:** IBP also notes ththe recent PEFA report (<https://pefa.org/sites/default/files/PH-Jun16-PFMPR-Public%20with%20PEFA%20Check-Meth16.pdf>) noted the following: "3.240. As indicated in PI-30.2, the Commission on Audit transmits a copy of the audit reports issued to departments and agencies and to both houses of Congress. There is no designated Committee in the form of a public accounts committee, which is specifically tasked to examine all these audit reports and question the audited entities regarding observations and issues raised therein. Score for Dimension 31.1 is assessed at "D"."

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The legislature gives final consent before the appointment of the SAI head takes effect. Section 1 (2), Article IX of the Philippine Constitution notes that the Chairman and the Commissioners shall be appointed by the President with the consent of the Commission on Appointments for a term of seven years without reappointment. Web link: <http://www.gov.ph/constitutions/1987-constitution/> (<http://www.gov.ph/constitutions/1987-constitution/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article XI of the 1987 Philippine Constitution provides that the head of the SAI may only be removed by the legislature through impeachment proceedings. Under Article XI, Section 3 of the Constitution, the House of Representatives shall have the exclusive power to initiate all cases of impeachment. On the other hand, the Senate shall have the sole power to try and decide all cases of impeachment. Web link: <http://www.gov.ph/constitutions/1987-constitution/> (<http://www.gov.ph/constitutions/1987-constitution/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article IX, Section 5 of the 1987 Constitution states that Constitutional Commissions, including the SAI, shall enjoy fiscal autonomy. Their approved annual appropriations shall be automatically and regularly released. In Book VI, Sec. 11, of the 1987 Administrative Code, The President shall include in the budget submission to the legislature the proposed expenditure level of the Constitutional Bodies. Web links: <http://www.gov.ph/constitutions/1987-constitution/> (<http://www.gov.ph/constitutions/1987-constitution/>) <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Under its 2009 Revised Rules of Procedure, the Commission on Audit shall have exclusive authority subject to the limitations in Article IX of the Constitution, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties. Web link: <http://www.coa.gov.ph/index.php/2013-06-19-13-06-41/rules-and-regulations#RULE%20II>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Chapter 3, Section 7 (8) of the 1987 Revised Administrative Code indicates that the National Government Audit Offices I and II in the SAI shall review audit reports covering agencies of the national government under its audit jurisdiction. However, the audit reports of COA are reviewed neither by an independent agency nor by a unit within the agency. Web link: <http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/> (<http://www.gov.ph/1987/07/25/executive-order-no-292-s-1987/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The COA subscribes to the international standards on auditing set by the International Organisation of Supreme Audit Institutions (INTOSAI) which is published in the following link: <http://www.intosai.org/issai-executive-summaries/4-auditing-...> (<http://www.intosai.org/issai-executive-summaries/4-auditing-guidelines/general-auditing-guidelines.html>)

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).

- d. (0) Never.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The head or senior staff member of the Commission on Audit took part in a committee hearing of the legislature. Web links: <http://news.abs-cbn.com/nation/metro-manila/01/26/16/pdi-rep...> (<http://news.abs-cbn.com/nation/metro-manila/01/26/16/pdi-reporter-appears-before-senates-last-hearing-vs-binay>) <http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20N...> ([http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20No.%2071%20\(02.03.2016\).pdf](http://www.congress.gov.ph/legisdocs/cdb/CDB%20Vol%20III%20No.%2071%20(02.03.2016).pdf)) <https://www.youtube.com/watch?v=dSJ2iupIrl0> (<https://www.youtube.com/watch?v=dSJ2iupIrl0>) <http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i12-2016090...> (<http://www.congress.gov.ph/legisdocs/cdb/cdb17-v1i12-20160908.pdf>) <http://www.philstar.com/sports/2016/11/30/1648889/gripes-com...> (<http://www.philstar.com/sports/2016/11/30/1648889/gripes-complaints-aired-inquiry>)

**Comments:** Researcher: Commission on Audit senior officials participated in the following legislative committee hearings: Senate Blue Ribbon Subcommittee, January 26, 2016 House of Representatives Committee on Health, February 3, 2016 Senate Committee on Finance, September 6, 2016 House of Representatives Committee on Appropriations, September 8, 2016 Senate Sports Committee, November 30, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.  
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.  
c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** National Budget Memorandum No. 125, containing the Budget Call for FY 2017, was issued on January 15, 2016. It provides for public participation by requiring each Agency Central Office to consolidate and submit to the Department of Budget and Management using Budget Preparation Form D. The form will contain reports of the different regional offices incorporating the Civil Society Organization (CSO) recommendation and feedback/inputs, including recommendations of the Local Poverty Reduction Action Team for Bottom-up Budgeting projects and from the Agency-led consultations. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/Nati...> (<http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NBM%20No.%20125.pdf>)

**Comments:** Researcher: Budget Preparation Form D - Report of CSOs' Inputs on Ongoing and New Spending Projects and Activities This form shall report the inputs of Civil Society Organizations (CSOs) from national and local consultations initiated by Agency Central Offices (ACOs) for agency ongoing/new spending/expansion projects and activities for FY 2017. Inputs/comments/recommendations shall include those obtained and/or extracted from: (1) conduct of CS/CSO Consultations at the national level, (2) conduct of CS/CSO Consultations at the local level, (3) review of the documentations for the past 12 months of agency program/project assessment and planning with participation of CSOs or under agency continuing consultative mechanisms, and (4) engagement through Budget Partnership Agreements (BPAs). Budget Partnership Agreements were conducted in state colleges and universities in the budget formulation process for the 2017 EBP. For example, in the BPA of Camarines Sur Polytechnic Colleges, the stakeholders were represented by the college council, alumni association, faculty association, and association of non-teaching personnel. In the BPA, the priority projects identified by the stakeholders include the construction of the Supply and Property Building, College Cafeteria, and College Dormitory. Web link: <http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-...> (<http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-cspc-bpa>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Also, Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) cites that part of the functions of the RDCs, which is composed of at least 25% private sector representatives, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities, as well as, to coordinate the monitoring and evaluation of development projects under the such government units. These RDC processes also allow non-government representatives to take part and provide input in the monitoring and implementation of the annual budget.

**Researcher response:** The researcher also notes the following: BPAs are legal instruments that define a mechanism for CSOs' formal engagement in budget preparation and execution at the agency level. Under these agreements, active and recognized engagement of CSOs with agencies would help improve the quality of budgetary allocation by identifying inefficient and ineffective programs, refining the geographical distribution of public investments, and improving the delivery of services, among others.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** In the Budget Partnership Agreement, the scope is limited. Likewise, the agencies that engage in the process should take concrete steps to incorporate vulnerable sectors and communities in the budget process. Web link: <http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-...> (<http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-cspc-bpa>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) cites that part of the functions of the RDCs, which is composed of at least 25% private sector representatives, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities, as well as, to coordinate the monitoring and evaluation of development projects under the such government units. These RDC processes also allow non-government representatives to take part and provide input in the monitoring and implementation of the annual budget. In the composition of the RDCs, the government actively seeks to include representation from vulnerable sectors. To cite an example, Region V (Bicol Region) RDC includes non-government representatives from the following sectors: Labor, Youth and Students, Tourism, Women, Business, Farmers, Persons with Disability, Fisherfolks. The Bicol Region RDC directory can be accessed through the following link: <https://docs.google.com/spreadsheets/d/1L6zAURT1YP3yDtXZIHlx...> (<https://docs.google.com/spreadsheets/d/1L6zAURT1YP3yDtXZIHlxdrb0t12WoPcOd2B2wI0x21w/edit#gid=1048731880>)

**Researcher response:** I agree with the government reviewer. I revise my answer to "a."

**IBP comment:** IBP acknowledges the government reviewer's comment. However, per the OBS methodology, question 126 refers to the mechanism assessed in questions 125. As the Budget Partnership Agreements were assessed in Question 125, IBP maintains the researcher's original response of "b," but recognizes the information provided by the government reviewer on the Regional Development Councils.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** The BPA agreements usually cover only social spending and public investment projects. Web link: <http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-...> (<http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-cspc-bpa>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** b. (67)

**Sources:** Among the strategies to improve business processes in the Department of Public Works and Highways(DPWH) was the formation of a partnership of road sector stakeholders known as Bantay Lansangan (BL). The primary objective of the Partnership is to provide a venue for all road stakeholders that include government, private sector and civil society organizations to review, analyse, monitor, and promote advocacy of reforms in the road sector that will lead to improved national road management and greater road user satisfaction. The Partnership sought to increase transparency and access to information and monitor DPWH performance in the delivery of services. Web link: [http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm) ([http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are numerous ad hoc arrangements throughout the bureaucracy or in different parts of the country for public engagement in budget implementation. While this reflects a general openness to such participation, systems are lacking.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) cites that part of the functions of the RDCs, which is composed of government representatives and at least 25% private sector representatives, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities, as well as, to coordinate the monitoring and evaluation of development projects under the such government units. These RDC processes also allow non-government representatives to take part and provide input in the monitoring and implementation of the annual budget. The OpenBuB portal ([www.openbub.gov.ph](http://www.openbub.gov.ph)) (<http://www.openbub.gov.ph>) also allows citizens to monitor and provide comments on the status of implementation of on-going projects. Through the Philippine Open Government Partnership platform, the executive has also conducted numerous multistakeholder workshops which provided different non-government stakeholders to interact with government representatives and ask questions on the budget and implementation of key priority good governance reforms of the government..

**Researcher response:** I revise my answer to "a " in consideration of the OpenBuB portal."

**IBP comment:** IBP acknowledges the government reviewer's comments. The OpenBub portal is assessed for this indicator, and for cross-country consistency, the researcher's response is revised from "a" to "b."

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The Bantay Lansangan/Road Monitoring Program of the Department of Public Works and Highways did not sufficiently engage the vulnerable sectors. Web link: [http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm) ([http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) cites that part of the functions of the RDCs, which is composed of at least 25% private sector representatives, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities, as well as, to coordinate the monitoring and evaluation of development projects under the such government units. These RDC processes also allow non-government representatives to take part and provide input in the monitoring and implementation of the annual budget. The OpenBuB portal ([www.openbub.gov.ph](http://www.openbub.gov.ph)) (<http://www.openbub.gov.ph>) also allows citizens to monitor and provide comments on the status of implementation of on-going projects. Through the Philippine Open Government Partnership platform, the executive has also conducted numerous multistakeholder workshops which provided different non-government stakeholders and representatives from vulnerable sectors to interact with government representatives and ask questions on the budget and implementation of key priority good governance reforms of the government.

**Researcher response:** I agree with the government reviewer. The option "a" is appropriate.

**IBP comment:** IBP acknowledges the government reviewer's comment. However, per the OBS methodology, question 129 refers to the mechanism assessed in questions 128. As the OpenBub portals were assessed in Question 128, IBP maintains the researcher's original response of "b," for cross-country consistency, but recognizes the information provided by the government reviewer on the Regional Development Councils.

### 130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The Bantay Lansangan (Road Watch) Program of the Department of Public Works and Highways cover public investment projects. Web links: [http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm) ([http://120.28.38.50/events/bantay\\_lansangan/index.htm](http://120.28.38.50/events/bantay_lansangan/index.htm))

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Beyond public investments, there are ad hoc participatory arrangements with implementation of social spending (Department of Social Welfare and Development) <https://ptfund.org/wp-content/uploads/2016/09/PTF-Case-Study...> (<https://ptfund.org/wp-content/uploads/2016/09/PTF-Case-Study-41-CCAGG.pdf>) and delivery of social services (Department Education -- Check My School)

#### Government Reviewer

**Opinion:** Agree

**Researcher response:** n/a

### 131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** b. (67)

**Sources:** The BPA applied to state universities and colleges are employed in the budget formulation stage but not in the process of implementation. Web links: <http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-...> (<http://www.cspc.edu.ph/index.php/about-cspc/college-news/80-cspc-bpa>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Through the Philippine Open Government Partnership platform, the executive has also conducted numerous multistakeholder workshops which provided different non-government stakeholders to interact with government representatives and ask questions on the budget and implementation of key priority good governance reforms of the government. Before the workshop is conducted, an overview of the program, time and date, objectives, and scope of the consultation is provided to invited participants ahead of time. For the People's Budget publications, the DBM also disseminates a feedback form attached to the hard copy of the People's Budget and encourages readers to evaluate the publication.

**IBP comment:** IBP acknowledges the government reviewer's comment and for cross-country consistency would accept answer choice "b" as comprehensive information is provided for the bottom-up budgeting mechanism. IBP notes that comprehensive information is provided for the life cycle of the mechanism on the website "<http://openpub.gov.ph/> (<http://openpub.gov.ph/>)," including an overview of the mechanism which includes purpose and scope. A timeline is also provided on the website. Additional information could, however, be provided on the project implementation feature of the mechanism.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** A written record is not provided on how the inputs in the BPA process were used. Web link:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The public was not updated on how citizens' inputs were used in the BPA process. Web link:

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** Annex D in National Budget Memorandum No. 125 contains the Budget Preparation Calendar for Fiscal Year 2017. Consultations with Civil Society Organizations is scheduled from January to February 2016. Web link: <http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/Nati...> (<http://www.dbm.gov.ph/wp-content/uploads/Issuances/2016/National%20Budget%20Memorandum/NBM%20No.%20125.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** b. (67)

**Sources:** The Department of Education partnered with the Affiliated Network for Social Accountability in East Asia and the Pacific (ANSA-EAP) Foundation, Inc. in the CheckMySchool Program where citizens participate in monitoring budget implementation for school improvement projects. Web link: <http://www.checkmyschool.org/> (<http://www.checkmyschool.org/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Through the Philippine Open Government Partnership platform, the executive has conducted numerous multistakeholder workshops which provided different non-government stakeholders to interact with different government representatives and ask questions on the budget and implementation of key priority good governance reforms of the government.. Several CSO Budget Fora where non-government stakeholders are also given an opportunity to raise issues on the national budget were also conducted.

**IBP comment:** For cross-country consistency, the researcher's response of answer choice "b" is maintained as this indicator is asking about mechanisms used by line ministries.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** The legislature does not use public participation mechanisms during deliberations on the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not public participation mechanisms during its deliberations on the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not have a written record on how the inputs of citizens were used during legislative deliberations on the national budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Section 101 of the General Provisions of the 2016 General Appropriations Act provides that the Senate and the House of Representatives shall constitute a Joint Congressional Oversight Committee on Public Expenditures which shall primarily monitor compliance by agencies with the

requirements and/or conditions in the utilization of public funds under this Act and pertinent laws. However, the Committee did not organize public hearings on the Audit Report where CSOs or members of the public can testify. Web link: <http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2016/VOLUME%...> (<http://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2016/VOLUME%20II-B/GENPRO.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** The Commission on Audit (COA) maintains the Citizen Participatory Audit (CPA) mechanism where the public through CSO and citizen auditors can suggest topics to include in its audit program. Under the CPA Operational Guidelines, CSOs selected to be part of the program should have no conflict of interest with regard to the project to be audited. They should have complied with tax laws, rules and regulations, as applicable and with established track record and credibility. CSOs are expected to perform the following: (1) provision of inputs in the selection of the agency or project to be credited, (2) provision of inputs in establishing the audit objectives and criteria, (3) provision of inputs on the extent of audit to be conducted, and (5) provision of counterpart staff to partner with COA auditors in specific audit engagements. However, COA does not have a formal mechanism to get inputs from citizens who are not directly involved in the CPA. Web link: [http://www.i-kwenta.com/wp-content/uploads/2014/06/Annex-E\\_C...](http://www.i-kwenta.com/wp-content/uploads/2014/06/Annex-E_C...) ([http://www.i-kwenta.com/wp-content/uploads/2014/06/Annex-E\\_CPA-Operational-Guidelines.pdf](http://www.i-kwenta.com/wp-content/uploads/2014/06/Annex-E_CPA-Operational-Guidelines.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We note that the researcher has mentioned that the Commission on Audit (COA) maintains the Citizen Participatory Audit (CPA) mechanism where the public through CSO and citizen auditors can suggest topics to include in its audit program. Is it not that CPA is already a formal mechanism that allows citizens to suggest issues/topics to include in the SAI's audit program? Thus, this item merits a rating of A, instead of B.

**IBP comment:** IBP would accept answer choice "a" based on the contact information available on the SAI's page (<https://www.coa.gov.ph/index.php/2013-06-19-13-08-10/directo...> (<https://www.coa.gov.ph/index.php/2013-06-19-13-08-10/directory>)) and the Citizens Desk (<https://pis.coa.gov.ph/> (<https://pis.coa.gov.ph/>)). Thus, the researcher's response is revised from "b" to "a" for cross-country consistency.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Under the Citizen Participatory Audit (CPA) mechanism, the Commission on Audit provides a written CPA report which includes the inputs received from citizens and a detailed account of how the inputs were used to determine its audit program. In the CPA report on Barangay Health Centers (BHCs), a Community Score Card was used to assess the accessibility, availability, and quality of services provided by the BHCs. Focus group discussions with community members were conducted. Among the inputs from the community include proposals to tap the services of community health volunteers, organized patient groups, and non-government organizations. The audit report notes that community participation should be encouraged so that other required health interventions such as Dengue Linis Brigade, Patients' Classes, and Breastfeeding Support Groups can be implemented. However, COA does not have a written record of the list of inputs received from the public. Web link: <http://www.i-kwenta.com/pilot-audits/marikina-barangay-health...> (<http://www.i-kwenta.com/pilot-audits/marikina-barangay-health-centers/#.WGGeGUPiQOSo>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** We note that the researcher has mentioned that under the Citizen Participatory Audit (CPA) mechanism, the Commission on Audit provides a written CPA report which includes the inputs received from citizens and a detailed account of how the inputs were used to determine its audit program. Thus, doesn't this item also merit a score of A?

**IBP comment:** For cross-country consistency, the researcher's response is revised from "d" to "c". IBP acknowledges the government reviewer's comment. However, this question is asking about feedback on the indicator assessed in Question 140, rather than Question 141. IBP accepts answer choice "c" based on the Citizen's Desk available on the COA's website and citizens ability to check on the status and receive responses to their tickets.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** i-Kwenta is the citizen feedback portal of the Commission on Audit. In the website, the home page provides a link where the public can report a case or volunteer to be a citizen auditor. Web link: <http://www.i-kwenta.com/> (<http://www.i-kwenta.com/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**JOIN OUR INTERNATIONAL NETWORK**



Connect with organizations working to improve government budget systems, policies and outcomes!

JOIN  
([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/))      FIND GROUPS  
([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))